DOGS TRUST

England & Wales · Charity number 1167663

Details

Other names	DOGS TRUST WORLDWIDE
Status	Registered
Legal form	Charitable company
Company number	09365971
Registered	2016-06-15
Register	View on the Charity Commission register

Contact

Address	Dogs Trust House 2 Wakley Street London EC1V 7LT
Phone	02078370006
Email	ContactCentre@dogstrust.org.uk
Website	www.dogstrust.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE (AND FOR THE AVOIDANCE OF DOUBT WHETHER WITHIN THE UNITED KINGDOM OR ELSEWHERE THROUGHOUT THE WORLD) TO PROTECT DOGS AND OTHER ANIMALS IN THE DIRECTORS DISCRETION FROM MALTREATMENT, CRUELTY AND SUFFERING

Activities: Dogs Trust operates a network of rehoming centres across the UK; each provides dog accommodation, puppy houses, isolation blocks and treatment rooms. Dogs Trust provides financial assistance to allow owners in genuine need to have their dogs neutered through participating veterinary practices. Dogs Trust provides dog training and educational material on responsible dog ownership.

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Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Afghanistan
- Bosnia And Herzegovina
- Chile
- Cook Islands
- Hungary
- India
- Indonesia
- Ireland
- Italy
- Japan
- Latvia
- Lithuania
- Malawi
- Malta
- Mexico
- Nepal
- Northern Ireland
- Romania
- Russia
- Scotland
- South Africa
- Spain
- Sri Lanka
- Thailand
- Ukraine
- United States
- Zimbabwe
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£143,067,945	£150,595,495	£204,520,864	1943
2023-12-31	£6,938,525	£6,854,340	£342,580	5
2022-12-31	£6,437,689	£6,399,788	£258,395	0
2021-12-31	£4,326,911	£4,316,217	£220,494	0
2020-12-31	£3,849,840	£3,906,609	£209,800	0

Trustees

Name	Role	Appointed
Georgina Louise Guy		2026-01-01
Hayley Parmenter		2024-07-09
JOANNE LOUISE HOWARD		2024-07-09
Louise Helen Allum		2024-07-09
Lucinda Claire Charles-Jones		2026-01-01
Nicola Canavan		2024-07-09
Nigel Morrison		2024-07-09
PHILIP GILES DAUBENY		2024-07-09
Robert James Alexander		2024-07-09
Suzanne Murphy		2024-07-09
Swagat Choudhury		2025-03-06
William James Hyde Galgey		2024-07-09

Linked charities

- THE SUSSEX HOME FOR LOST AND STRAY DOGS AND CATS (1167663-1)
- GERTRUDE R CLARKE (1167663-2)
- SANBORN AND ELLANOR DOE MEMORIAL FUND (1167663-3)
- SANBORN AND ELLANOR DOE MEMORIAL FUND, CARDIFF (1167663-4)

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DOGS TRUST

England & Wales - Charity number 1167663

Accounts

Here for dogs in a changing world

Dogs Trust Annual Report 2024

For the year ended 31 December 2024

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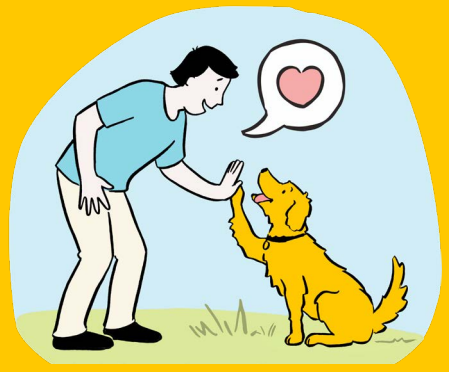
Our 2024 highlights

A charity of our size has many highlights to choose from — here are just a few:



9,914
dogs rehomed in the UK and Ireland

33,960
dogs helped with behaviour issues

422
dogs fostered while their owners found freedom from domestic abuse

1,881
vet treatments funded for homeless dogs

547,127
children taught dog safety

1.38 million
dogs vaccinated against rabies globally

3.66 million
children and local communities educated on rabies prevention globally

372,361
calls to our Customer Support Centre

Over 400,000
responses to our National Dog Survey

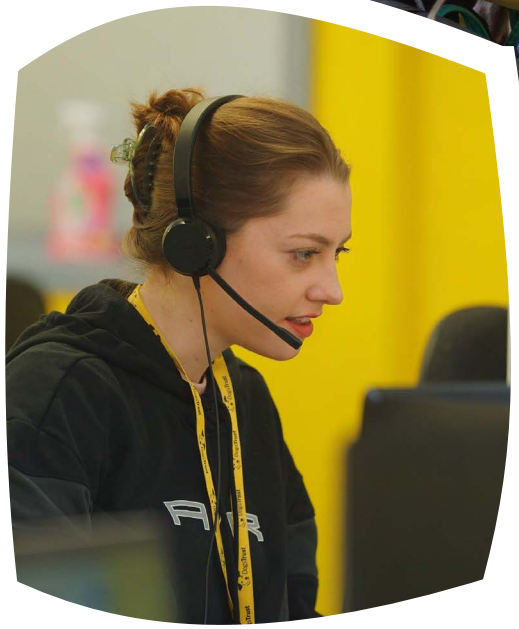
Welcome

A warm welcome to you (and any of your four-legged family members) – to our annual report for 2024.

After a pandemic, a cost-of-living crisis, and no shortage of global and political turmoil, the last few years have reminded us of one simple truth: the only constant in life is change.

However, one thing is for certain. Dogs Trust will always be here for dogs, as long as they need us.

Our dedicated staff and volunteers work tirelessly to help dogs live life to the full. This year, they've helped Dogs Trust rehome nearly 10,000 dogs, advise nearly 34,000 owners about their dogs' behavioural issues and vaccinated 1.38 million dogs globally to prevent the devastating spread of rabies. Just a few of our many highlights, which you can read more about throughout this report.



We're delighted to announce that His Majesty The King has become our new Patron

This year, we've seen some big changes for the charity. These include an exciting new patron in His Majesty The King, and an incorporation to become a charitable company, which has lots of benefits, including modernising our governance. We also developed a new 2025-2030 strategy to make sure we are ready to respond to any future challenges for dog welfare.

As always, we couldn't do any of this without the incredible support of our donors, our fundraisers, our trusts and lead supporters, who make certain that, whatever happens, Dogs Trust is there for dogs in an ever-changing world.

With huge thanks,
Owen Sharp, Chief Executive
Will Galgey, Chair of the Board of Trustees

Introducing our new Chair, Will Galgey, who joined the board in 2023. Will is Global Managing Director at Kantar and brings a wealth of leadership experience. We're excited about what Dogs Trust can achieve under his Chairmanship.

A fond farewell to our outgoing Chair, Graeme Robertson, who gave 10 years of dedicated service to Dogs Trust and will be much missed.

The dog welfare landscape

Dogs Trust has been there for dogs since 1891 and every decade presents fresh challenges.

The surge in demand for dogs during the pandemic lockdown has had a **long-term impact on dog behaviour.** These '**pandemic puppies**' missed socialisation and the opportunities to learn how to adapt to new circumstances. As these puppies reached early adulthood in 2024, owners struggled to cope and were in need of **support and advice.**

Extreme behaviour issues can be incredibly distressing and can lead to owners giving up their dog or even considering euthanasia. **Many of the dogs in our centres are dealing with behaviour challenges, as well as more complex health conditions**, taking more time and effort to get back on their paws and to rehome.

The cost of living crisis and economic uncertainty are also **causing people to give up their dogs for financial or accommodation reasons,** or be forced into homelessness to stay with their dog. Sadly, we are also seeing more people **suffering domestic abuse and needing a safe space for their dog** while they seek refuge.

Fresh challenges in 2024 included **the ban on American Bully XL type dogs** in the UK (and a ban announced in Ireland from 2025) and the subsequent need for advice and support for their owners.

The **impact of the financial crisis** means that smaller animal shelters are needing to close their doors, with a knock-on effect on the wider sector.

Further afield, the rising cost of living has affected most countries around the world, impacting dogs and the communities that live with them. Climate change, conflict, and political and economic turmoil mean the **world is changing in a way that impacts our four-legged friends**. Sharing our knowledge, expertise and support internationally is more important than ever, to help make positive and sustainable changes to dog welfare.

Thanks to our supporters, we are tackling all of this. Read on to find out more.

Our approach

Our purpose:

We believe every dog deserves to live life to the full

Our role:

We won't rest until we make the world a safe and happy place for dogs

Our world:

We are local, national and international

Our strategic areas:

- **Rehoming**
- **Preventing problems**
- **Improving welfare**
- **International impact**
- **Reach, engagement and influence**

Our values drive us:

We dream big

We're on the ball

We make things happen

Our strategic focuses

We have five strategic focuses. You can find out more about what we achieved in 2024 in each section.

Rehoming

Preventing problems

Improving welfare

International impact

Reach, engagement and influence

Rehoming

2024 in num-paws!

Through our 22 rehoming centres in the UK and Ireland we:

cared for 11,707 dogs

rehomed 9,914 dogs

In the UK:

3,203
dogs were fostered through our amazing foster carer network

Our vets gave
12,000
essential vaccinations and
3,000
veterinary procedures, including dental care, neutering and other surgeries

701
dogs sadly died or were put to sleep

Rehoming

Waving a dog off to their new forever home remains one of the greatest joys of our work across the UK and Ireland.

This year we helped 9,914 dogs find a new home. This is slightly down on 2023 (10,612) as we saw more dogs who needed a bit more time and attention to find their feet and match with a new family.

47,133
handover calls for UK and Ireland

The cost of living is also having an impact by reducing the number of people thinking about getting a dog, as dog ownership costs soar above inflation.

But our expert staff never give up. They do everything they can to rehabilitate dogs and find them their perfect match, with the help of our incredible foster families. And thanks to our donors' backing, we make sure that, as our understanding of dogs and their needs grows, our facilities evolve to support them.

The heart-breaking calls dog owners make to us:

"Hi, I need to speak to somebody really about giving up my dog. I am running out of time as I've got to be out by Friday and they are serving me an eviction notice so I'm trying to find somewhere for him to go by Friday. I don't have anywhere for him. So it's an emergency."

"Sorry, I might cry. What it is, I've had a marriage breakdown...and I had to move out of the house with my two kids and we've been living in a hotel for five months. But we've been offered somewhere, but the thing is, they won't take dogs, they won't take any pet...I'm going this week I have to be out of where I am and it was always a plan that Scooby would come with but it's not going to happen."

A new woof over their heads at Ballymena

We're delighted that our newly rebuilt centre at Ballymena is open!

The centre has helped more than 10,000 dogs since it was opened in 1970 – and is now set up to rehabilitate even more four-legged friends and find them their new families for years to come.

Journalist and broadcaster Holly Hamilton cutting the ribbon to reopen Ballymena

41 new kennels

designed in the very latest way to minimise stress and maximise comfort, with underfloor heating for added snuggle-factor.

20 quiet kennels

in a calm area to help new dogs decompress. Three kennels are for those residents that need that bit of extra training and behavioural help.

A puppy unit

to give the little ones the best start in life, with special areas for pregnant mums, including their own little gardens.

Two big fields

for play, exercise, and generally keeping bodies and minds happy and active.

Fifth anniversary celebrations at Penrith

The party hats were out in force with news that our Penrith rehoming centre has changed the lives of 9,000 dogs since it opened five years ago.

At the celebrations, we also launched our new ambulance fleet, based in Penrith. Our new vans are doing 1,000 miles a week, chauffeuring dogs from council-run pounds to our 21 UK centres to start new lives. Each of the vans has air conditioning and humidity monitoring to make travelling as comfortable as possible for these precious passengers.

A second chance for seven Whippet pups

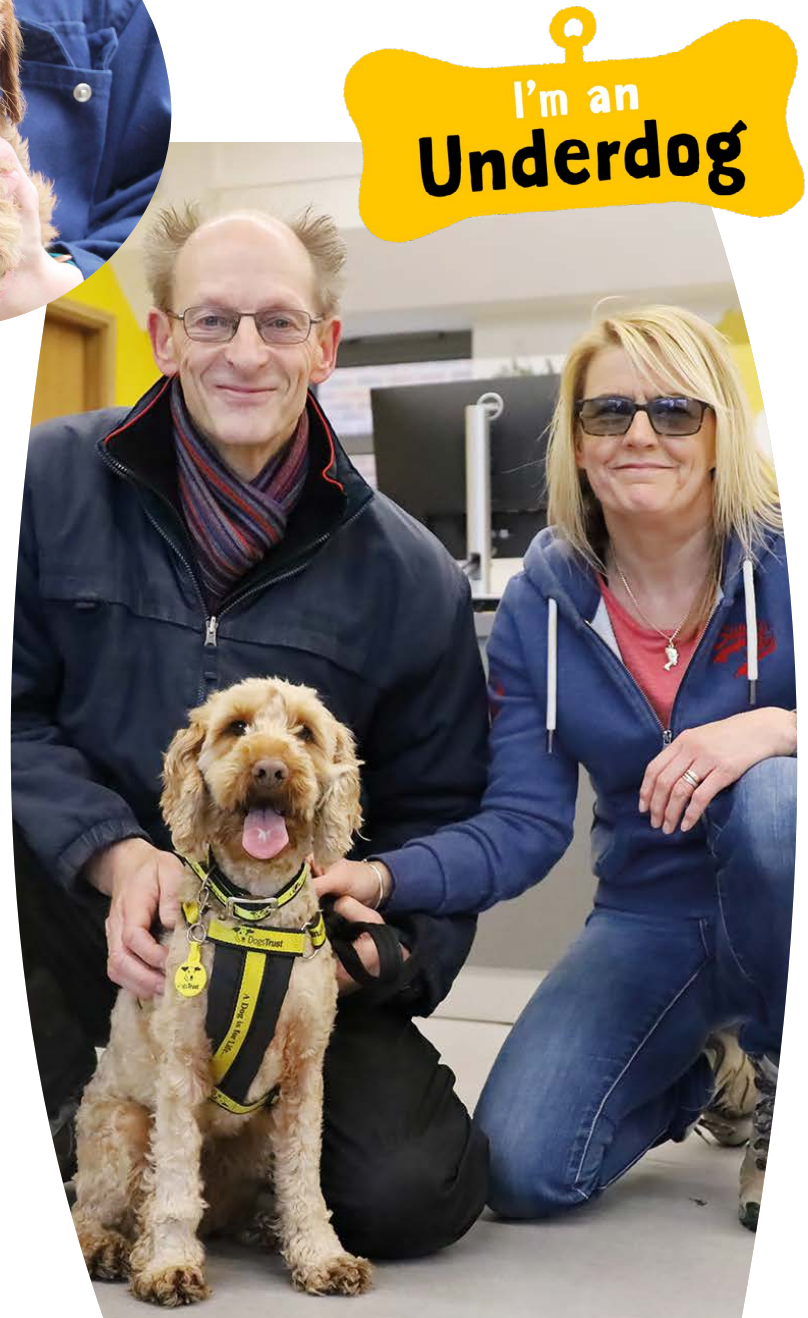
This adorable family of six-week-old Whippet puppies were rescued from euthanasia and found loving homes, thanks to our teams in Ballymena and Penrith.

These tiny pups nearly met a heartbreaking end when their breeder took them to the vet to be euthanised, claiming they were not ‘sellable’ because of their poor skin condition. Thankfully, the vet called on our Ballymena centre for help, and we took them into our care.

With TLC from our team, the puppies made a full recovery from the treatable condition which had made their skin scaly. Once they were healthy, we relocated them from Northern Ireland to our Penrith transfer centre, to prepare them for the next step of their journey – finding forever homes.

The two most underweight puppies, Sue and Pugh, went into a foster home near Penrith, for extra monitoring. Here they were fed four times a day to help them gain weight.

The other puppies, named Barney, McGrew, Cuthbert, Dibble and Grubb, were transferred to our Darlington rehoming centre. Thanks to our staff and foster carers, they have been rehomed and can enjoy their second chance at life.



Underdogs

Some dogs take longer to rehome. But we never give up on them. We call dogs in our care for six months or more our 'Underdogs'. Whether they've got medical conditions, behavioural problems or something a bit quirky about them, we're here with all the extra training and veterinary treatment they need to get them ready for their forever family.

Life is sweet for Rhubarb

Cockapoo Rhubarb was born at our Leeds centre in the first lockdown of 2020. She was rehomed at eight weeks, but sadly returned to us in 2022 with anxiety issues caused by the lack of socialisation many dogs experienced during lockdown.

The training and behaviour team worked hard with Rhubarb to build her confidence and reduce her anxiety. After more than a year's effort from our amazing staff, Rhubarb was happily matched with adopters, Karen and David, who were prepared to take the time to build up a relationship with the gorgeous girl and her handler, Amy.

These wonderful people made four visits a week for eight weeks, with over an hour's travel each way. Luckily, it was a perfect match and life is now sweet as can be for Rhubarb. She loves walks, settles perfectly in the house and spends most of her time snuggled up on the sofa with them, snoring her head off! We think you might have found your forever home Rhubarb.

523

Underdogs rehomed in 2024

Fostering love

Our network of Home from Home fosterers perform two life-changing roles for our dogs.

Firstly, for those dogs who are comfier on a sofa and in a home environment, they offer all the love, play and training support a dog needs until they find their forever family.

Secondly, for dogs that would benefit from more time being supported in one of our centres, they free up a place so we have a kennel ready and waiting.

They really are amazing!

880
new fosterers joined us in 2024

2,226
fostered dogs were adopted in 2024

15,000+
fostered dogs have now been adopted

Fosterers paw-some efforts for rescue dog Ru

Five-year-old Ru overcame many challenges before finding the home of his dreams, thanks to his amazing foster carers and the team at our Ilfracombe centre.

When Ru first came to us, he found walks and busy locations overwhelming — he would lunge and bark when he saw another dog.

Our training and behaviour team and his wonderful foster carers, Faye and Adrian, helped him get comfortable with other dogs, and worked on his separation anxiety until he could relax at home on his own. Faye and Adrian's jobs were home-based so they helped Ru learn about house-training, trusting people and snuggles. A whole year after they started fostering him, Ru was adopted by a loving family.

"Our house feels empty now without Ru and we miss our snuggle buddy so much," said Faye and Adrian. "2024 was Ru's year and one we will always remember. We would do it all again in a heartbeat."

Preventing problems

Our ever-changing world is leading to huge shifts in the way dogs are bred, chosen and share our lives. More than ever, Dogs Trust is doing all we can to help dogs and owners stay together — including by addressing problem behaviours, supporting dog owners experiencing homelessness, and helping people escape domestic abuse.

Tackling problem behaviours

We helped nip problems in the bud for nearly 34,000 dogs in 2024

17,410
dogs helped through Dog School

8,191
owners supported by the Behaviour Support Line

2,259
behaviour consultations

6,100
dogs supported by post-adoption services

547,127 children
learned about dog safety through our workshops, the highest figure in the 20+ years of the programme!

Dog School: teaching dogs and owners new tricks

At Dog School, we offer expert advice and practical training to help people and their pooches understand each other better. Some dogs need a little bit more help around other dogs, so for them we offer Reactive Dog School. This includes one-on-one support from a skilled coach, and group classes with other dogs. Slowly and safely, 'reactive' dogs can learn to be calmer and more comfortable around their fellow fur-balls.

"It was so reassuring to have someone who understands dogs to listen to us and help Trixi. It's a lifeline."

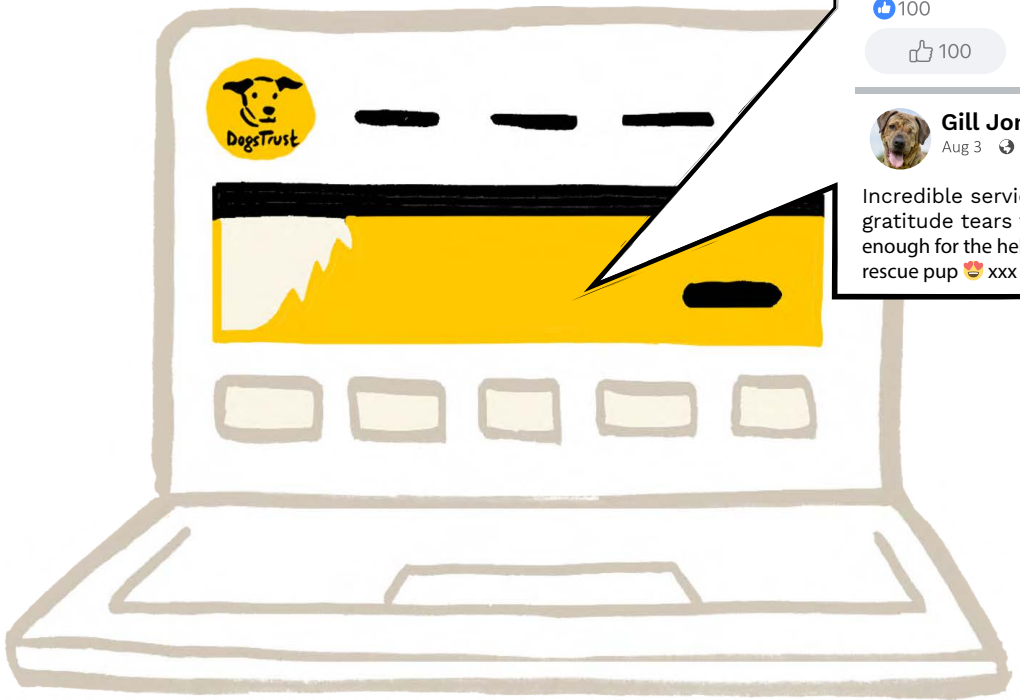
"I feel the classes have improved my bond with Buddy and would highly recommend attending. Do yourself and your puppy a favour and book."

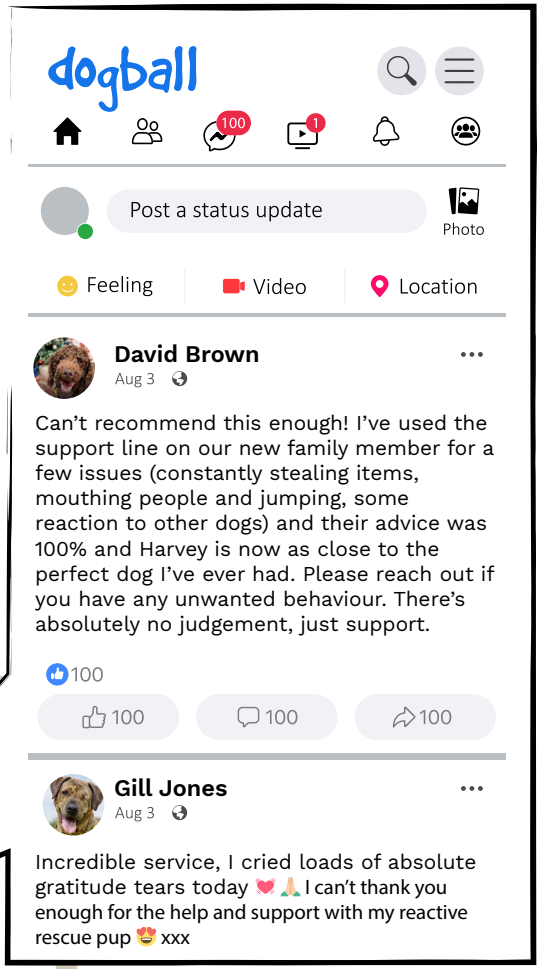
Behaviour Support Line: keeping dogs and owners together

When a dog doesn't get on with a new furry family member or is struggling with another tricky situation, it can be difficult and often distressing. Our expert behaviourists understand – and they are just a phone call away.

They give training and behavioural support to prevent these behaviours from becoming bigger problems. And ultimately help owners feel confident they have a happy future with their four-legged friend. Best of all, it's free, thanks to the support of our generous donors.

In 2024, we helped more owners than ever with a whopping 8,191 Behaviour Support Line calls taken (compared with 6,131 in 2023).





Community clinical animal behaviour

Our community clinical animal behaviour team gives cost-effective support to people whose dogs need some extra help with their behaviour. Our particular aim is to fill in the gaps where there aren't enough local qualified behaviourists to meet demand.

This year, we helped 2,259 people with their dogs. The most discussed behaviours were relating to aggression (45%), and 82% scored the service 10 out of 10.

> **"Before I called you, I was seriously looking at having Bonnie put to sleep, I am so glad I called you and from the work we have done I am starting to see a difference."**

Bonnie bounces back

17-month-old Dachshund Bonnie's* life was in the balance, but all that has changed thanks to Bonnie's owner – and a little help from our behaviour experts.

Stressed little Bonnie wasn't getting on with the older Chihuahua she lived with. She was nervous with other dogs and people, couldn't be left alone, and was so anxious that her owners had even discussed euthanasia as an option with her vet.

In desperation, they called our Behaviour Support Line who were able to give them advice. In Bonnie's case the best course of action was to be referred to Gemma, one of our clinical animal behaviour specialists. Gemma met Bonnie and took her owner through a bespoke programme, identifying specific issues like Bonnie's harness being too tight which was affecting her ability to keep calm when meeting dogs on walks, among other things. The programme was a success.

*We've changed the dog's name in this story and used an image of a similar dog.

Community education and engagement

Helping dogs and children live happily together

It's an upsetting statistic that up to 91% of dog bites to children happen at home with a dog they know. We want children and dogs to live safely and happily together which is why we've developed our **Dog Safety Workshops**.

- Over half a million children aged 7 to 11 have enjoyed our workshops this year, learning skills that will set them up for life. This is the highest figure in the 20+ years of the programme.
- Our research of 500 youngsters who took part showed they had a significant improvement in knowledge, understanding and how they behaved around dogs.
- Paw-rents and care-givers have a huge role in helping children love and understand dogs. Launched this year, our new webpage on dogstrust.org.uk had over 28,000 views. Guidance includes how to read a dog's body language so you can tell when they need some space.

Taking the stress out of a trip to the vets

Our **Dog Friendly Clinic Scheme** aims to make trips to the vets something dogs can look forward to (well almost!). We're working with the British Veterinary Behaviour Association to make sure vets understand dogs' and owners' worries. This year we welcomed 185 clinics and reached over 4,000 vets.

Freedom

Supporting dogs and people in crisis

This year saw:

339 people
helped to find freedom from domestic abuse
↑ 28%

2,186
enquiries in 2024
↑ 38%

305 dogs
reunited with their owners
↑ 21%

Freedom from domestic abuse

The 20th anniversary of our Freedom service sadly saw a huge increase in numbers of enquiries, and was marked by our team of volunteers fostering their 3,000th dog.

Someone being abused will often remain with a perpetrator if they do not have a safe option for their pet. Freedom has changed thousands of human and animal lives over the past two decades. Since 2004, we and Cats Protection have supported more than 4,500 dogs and cats, helping thousands of survivors get to safety.

Over 85% of the dogs fostered through Freedom have either been reunited with their owners or are in our care, waiting hopefully to be reunited

Many refuges are unable to accept pets, so we arrange caring foster placements that give dogs a chance to recover, leaving owners free to go into refuges or find other accommodation to rebuild their lives. If an owner can't be reunited with their dog, then Dogs Trust is committed to finding them a new forever home.

This year, we saw more high risk and complex domestic abuse cases, and more dogs coming to us with significant behavioural and/or veterinary care needs.

To keep up with demand for the service this year we issued an urgent appeal for more volunteers to foster dogs. Happily, this led to a massive 562% in applications – huge thanks and appreciation to all our new volunteers.

“I was in a relationship on and off for 10 years. He was emotionally and mentally abusive, coercive and controlling. There were periods of physical abuse too.

I noticed that Marley started becoming more anxious. He would also start toileting in the house, which he had never done before, and he started to hide away. Marley also started to growl around my ex.

Since coming back to us in this new house from his time with Freedom, Marley has gone back to normal and is back to his old routine. I think that having that time with his foster home helped with this.

Without Freedom and the volunteers, I could have lost my dog and because of their help, I didn’t have to. It took a huge weight off my mind.”

Client supported by Freedom

Together Through Homelessness

No one should be forced to choose between their dog and a safe place to sleep, but many people experiencing homelessness are faced with that decision. We provide free, in-depth support and advice to homelessness services.

In 2024, we helped:

774 dogs whose owners were at risk of or experiencing homelessness

1,881 homeless dogs by funding vet treatments

19 homeless services become dog friendly

2,600 homeless dogs celebrate Christmas with a present

Tallulah and Rickie

Rickie has been with his beloved dog Tallulah since she was 10 months old – she's now 12. When Rickie became homeless, Dogs Trust was there to make sure the pair had a future together.

"Having her helps with keeping a routine and a bit of structure. But it's definitely difficult to try to save for deposits with the cost of everything — and to find dog-friendly housing. I'm just managing in general but I don't know how I would have covered her vet bills without Dogs Trust, especially as she's an older girl. She's helped me through a lot of dark times. Hard to put into words but her companionship and loyalty mean everything."

Support for American Bully XL owners

In 2024, it became illegal to own an American Bully XL type dog without a valid certificate of exemption throughout the UK. This followed legislation that made it illegal to breed, sell, advertise, gift, exchange, abandon or let XL Bully type dogs stray.

Dogs Trust doesn't agree with breed-specific legislation that bans certain types of dogs. Instead, we want to see effective and preventative dog control legislation and policy that addresses the root causes of dog aggression, such as poor breeding conditions, socialisation and training.

American Bully XL owners reached out to us for help as the restrictions came into place, and we responded by launching new services.

- A new dedicated page on our website was viewed over 184,000 times
- 5,400 people signed up for our new email newsletter for the latest information
- Owners joined existing in-person training sessions at our centres to help get used to putting a muzzle on their dogs — 1,800 dogs of all breeds and owners took part in 2024.

Our Companion Club (formerly called our Membership Scheme) provides third-party public liability insurance cover that includes banned breeds.

This year we agreed to pay £96,520 to help 857 dogs in need of emergency treatment

Helping with vet bills

Our **Emergency Fund** helps with large and unexpected vet bills. Anyone on benefits can apply and we will give either 25% or £350 towards the bill (whichever is the lesser). This year we agreed to pay £96,520 to help 857 dogs in need of emergency treatment, a big rise from the £75,000 worth of treatment we funded in 2023 to help 706 dogs.

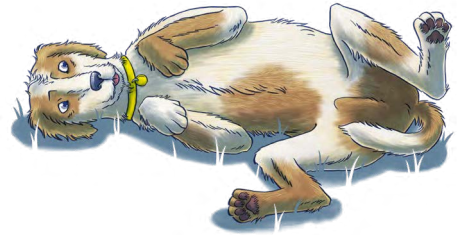
National Dog Survey 2024

The National Dog Survey is our yearly snapshot of the joys and concerns of people who own and love dogs. We had over 400,000 responses to this year's survey — our third and biggest yet.

This year's study told us:

71% of owners wrongly believe

they are more likely to be bitten by a dog they don't know than by their own pet.*



Another common misconception highlighted in the survey was that a dog rolling over when approached means they want a belly rub. 76% aren't aware that this could mean they're feeling uncomfortable or need space.

76% of dogs

belonging to those who responded were reported to display at least one 'undesirable' behaviour, including:

- **Dog reactivity (17%)**
- **Poor recall (10.5%)**
- **Pulling on the lead (9%)**

* 91% of dog bites to children occur by a known dog in the home (Tulloch et al., 2021)

You can read more of the results in our full report

Generation Pup

This study with the University of Bristol follows dogs of all breeds through their lives, from pup to pensioner. By doing this, we can investigate if genetics, social interaction, daily routine or other factors impact on the wellbeing of our furry friends.

This year we celebrated a major milestone by welcoming our 9,000th dog.

We discovered more about problematic behaviour. For example, for 1-year-old dogs, the most common problematic behaviours reported by their owners were:

Barking

Jumping up

Pulling on lead

Changing to more aversive training methods was associated with higher odds of reporting problematic behaviours — a reminder that reward-based training is the best way to go when it comes to setting your dog up for life.

Improving welfare

We're working to put an end to the suffering of puppies who are smuggled into the country under horrifying conditions, and greyhounds who are raced in the name of entertainment.

We are also campaigning to change irresponsible online advertising of dogs.

Puppy smuggling

We've been campaigning for more than a decade to raise the minimum age that puppies can be brought into the country. All too often, puppies are heartbreakingly taken from their mothers when they are too young to travel and put through a long, difficult journey, with suffering, risk of disease and even death.

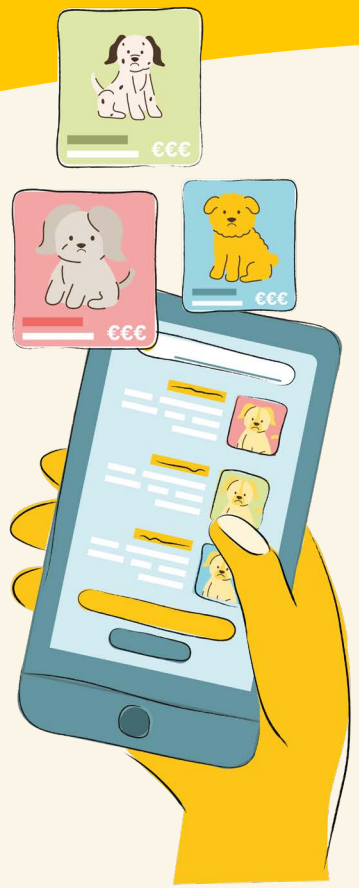
This year, we saw early success when **The Animal Welfare (Import of Dogs, Cats & Ferrets) Bill** passed its second reading on 15th March. But our hopes were dashed when the general election was called and the Bill didn't finish its journey to becoming law. Our thanks go to former MP Selaine Saxby for taking it to this stage and drumming up support from more than 100 of her colleagues.

We now have a fantastic new sponsor for the Bill: Member of Parliament and vet Danny Chambers MP, who is a passionate advocate for animal welfare and a longtime Dogs Trust supporter. We'll be working with Danny this year to get the Bill through parliament and into law to stop the suffering of thousands of dogs each year.

Greyhound racing

The Welsh Government has now committed to banning greyhound racing. In 2024, it announced it was gathering evidence for and against ending this inhumane industry in Wales. The Cut the Chase coalition, which includes Dogs Trust, staged an event at the Senedd, and welomed 21 Members of the Senedd, who came along to show their support. We're delighted by their 2025 announcement that there will finally be an end to this cruel industry.

Mark Ruskell, Member of the Scottish Parliament, launched his Bill to phase out greyhound racing in Scotland over a 12-month period in 2024. Our public affairs team was there in force at the Scottish Parliament, speaking at the launch and letting everyone know how so many of these beautiful dogs are injured and put to sleep every year in the name of entertainment.



Pet advertising

We continue to work as a member of the Pet Advertising Advisory Group (PAAG) to change irresponsible pet advertising. This year we called on social media companies to do more, including updating their policies to stop people selling pets on their platforms, and rigorous policing to quickly take down rule-breaking posts.

International impact

Rapid urbanisation, natural disasters, conflicts, poverty, political and economic turmoil. The world is changing in a way that impacts our four-legged friends.

Communities that live alongside roaming dogs are left fearful by stories of attacks by rabid dogs. Rabies kills 59,000 people a year globally, and 99% of cases are caused by dog bites. It is entirely preventable — but it is a huge challenge.

The good news is that Dogs Trust works globally, alongside our sister organisation WVS, to make sure dogs get access to veterinary care. And to help control dog populations in a humane way, with our spay and neuter work. Our work also protects communities from rabies by vaccinating roaming, stray and owned dogs, saving many dogs' lives at the same time. This year we made some important strides forward, as WVS, which merged with us in 2023, became an integral part of the Dogs Trust family.

Globally:

1.38m dogs vaccinated against rabies

3.6m children and local communities educated on rabies prevention

166,000 dogs neutered to reduce stray dog populations

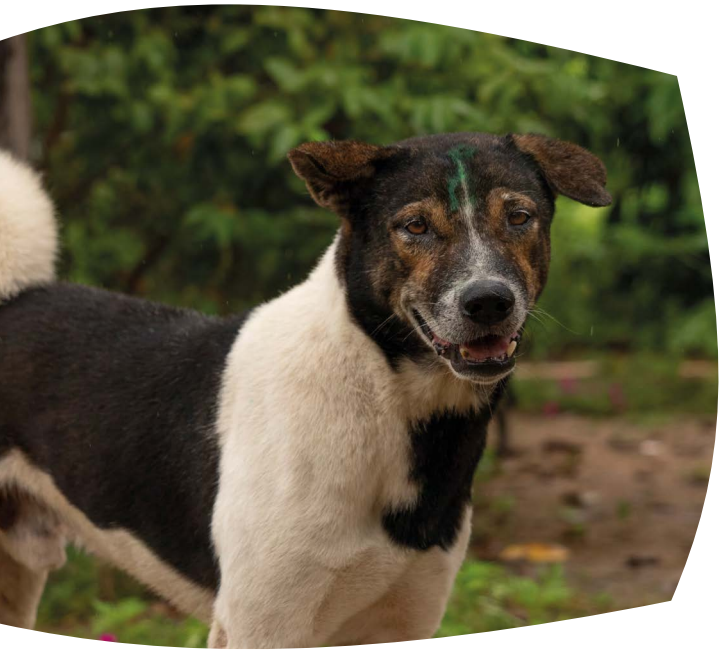
4,460 vets trained

1,042 vet aid parcels sent

60 dog welfare projects funded with 42 partner organisations in 28 countries

Our international focus

As well as a presence in Ireland, Bosnia and the USA, we run and support projects on five continents, in countries including Thailand, India, Sri Lanka, Bulgaria and Serbia.



We are focused on these four areas:

We work with local partners

We vaccinate dogs

We run mass CNVR programmes

We give emergency grants

- **We work with local partners** on projects that help dogs and people, including veterinary training, education in schools, community outreach, setting up dog training, rehoming and fostering schemes, and disaster response.
- We **vaccinate dogs** to eliminate the disease. Dogs are the number one cause of human rabies deaths, and account for up to 99% of all rabies transmissions to humans.
- We run mass **Catch Neuter Vaccinate Return** (CNVR) programmes for roaming dogs. They're humanely caught, neutered and vaccinated, and then returned to their communities. This means the dogs live healthier, better lives with no uncontrolled breeding.
- We give **emergency grants** to support people and organisations caring for dogs during disasters. Our support can plug gaps in supplies and help get aid to animal shelters, vets and the people who need it.

WVS and Mission Rabies

WVS and its Mission Rabies project are part of the Dogs Trust family, making a difference at the very heart of problems caused by disease and poverty.

Rabies is a preventable disease, yet 59,000 people die from it a year. But our work internationally means there is hope to eradicate this disease.

In India alone, there are an estimated 35 million free-roaming dogs. Rabies vaccine costs are going up; supplies aren't always reliable. But progress is being made. Mission Rabies' vaccination campaigns have now protected **over two million dogs worldwide**, and, in hotspots like Goa, where Mission Rabies has operated for a decade, human **rabies deaths have plummeted to zero.**

This year, we increased the number of dogs we vaccinated by 20%. Our veterinary teams directly treated an animal every five minutes throughout 2024 – that's 24 hours a day, 365 days a year!

Record-breaking roll out in Cambodia

Dogs Trust staff and volunteers from over 30 different countries worked together to roll out a huge vaccination and spay and neuter programme in Cambodia. In just 12 working days, a record-breaking 230,000 dogs were vaccinated. It took 900 team members, support from 800 Cambodians, and an astonishing amount of hard work to achieve.

Luke Gamble, CEO of Mission Rabies, and Louisa Simons, Chief Operating Officer of Dogs Trust, in Cambodia.

A letter from Malawi

In Malawi, at least one child dies every single day from dog-transmitted rabies. Here, Vanessa, our Malawi education manager, shares what happened when five-year-old Blessings was bitten by a stray dog one break time at Chisawani Primary School.

Blessings' friends sprang into action. Remembering their rabies lessons from Mission Rabies, they began washing the wound with water. Realising they needed soap, they called for their teachers, who thoroughly cleaned the bite site. Once his wound was treated, Blessings' parents were informed.

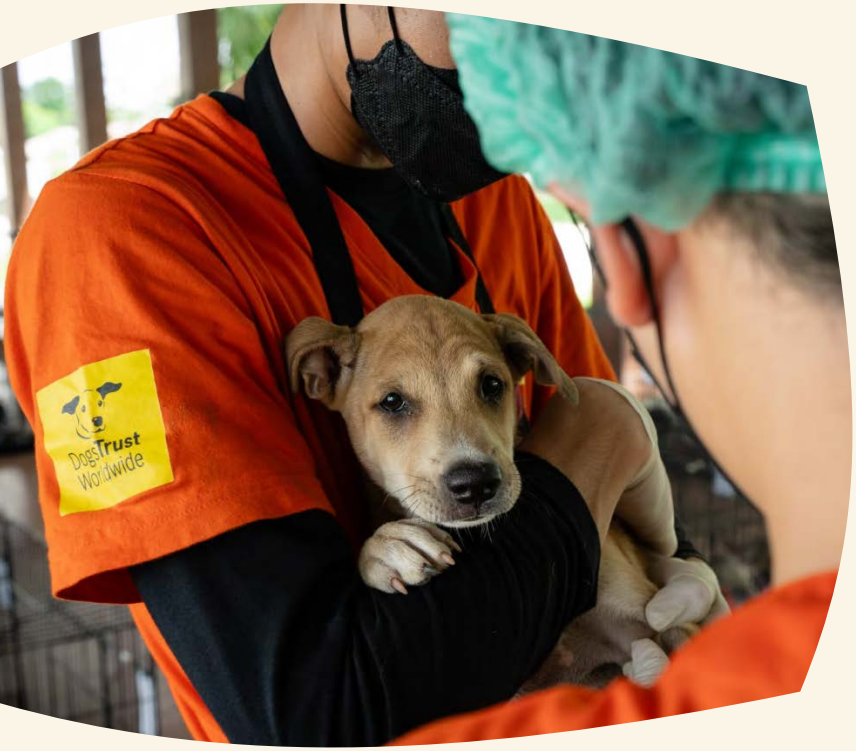
They acted quickly, visiting the veterinary office for a letter confirming the dog was unknown — a crucial step in ensuring immediate medical treatment. They took Blessings to Thyolo District Hospital, where he received all five doses of the life-saving rabies vaccine.

Reflecting on the incident, a teacher shared:

> **"The children's knowledge of first aid made all the difference. Because of the rabies education provided by Mission Rabies, they knew how to respond. Without it, Blessings might not be here today."**

Thank you

to all our international partners for their incredible energy and dedication to helping dogs worldwide.



Soi Dog Foundation in Chonburi

2024 marked an incredible achievement for **Soi Dog Foundation's** project in **Chonburi**, one of the rabies hotspots in **Thailand.** No one in the province died from rabies during the year.

Dogstar Foundation in **Gampaha, Sri Lanka** tackled a huge distemper outbreak at the start of the year. The team vaccinated 5,320 dogs, in addition to neutering and rabies vaccinations.

Darjeeling Goodwill Animal Shelter ran a rabies awareness project for local children and another project to stabilise the dog population.

Help in Suffering (HIS) in **Rajasthan** neutered 1000s of street dogs. Around 20% of these were brought to the organisation by caring people who were regularly feeding and keeping an eye on them on the street, or who spotted a problem with their welfare.

Animal Rescue Sofia and **1500 Dog Gang** improved shelter standards and rehoming in **Bulgaria**.

SPA Ljubimci and **Beta Zrenjanin** ran dog population management projects in **Serbia**, and convinced the municipality to build dog feeders around the city for stray dogs.

Dogs Trust Ireland

Despite economic turbulence, 2024 was our most successful fundraising year to date. With income growing from €6.8M to €8M, we continued to deliver and develop our vital support services to dogs and owners across Ireland.

Keith and the Census Squad helped recruit respondents for the first-ever Ireland's Dog Census.

We continued vital service delivery despite challenges, rehoming 938 dogs while managing disease outbreaks. We also adapted Veterinary Voucher schemes to provide alternatives to surrender and to support owners affected by the American Bully XL ban.

We developed preventative services. Our Training Academy pilot launched providing standardised evidence-based training for dog care professionals, supporting the development of the sector in Ireland.

We achieved a ban on remote controlled shock collars which will spare dogs from unnecessary pain and anxiety.

We were disappointed that a ban on American Bully XL type dogs was announced. We took an active role in the Dog Control Stakeholder Group, arguing for evidence-based solutions to prevent further dog control incidents, rather than breed-specific bans. We will continue working with fellow charities - Blue Cross, MADRA, and ISCPA - to mitigate the negative consequences of the decision.

We launched the first-ever Ireland's Dog Census, a pilot initiative driven by our vision of counting every dog so that every dog counts. We engaged 30,000 owners — 75% new to the charity — and learned unprecedented insights into key welfare concerns. Our Happy Dog survey, conducted by Ipsos B&A, added to our growing understanding of dog happiness. Combined with service user insights, these findings give us a deep, data-driven awareness of the needs of dogs and their owners and will inform our future activity.

We launched our new five-point manifesto ahead of the Irish General Election. Our main ask was for the government to appoint a Junior Minister for Animal Welfare and Control to bring together and support all policy and legislation for the welfare, breeding, selling and supplying, control and traceability of dogs.

The story of Dora

One-year-old Bichon Frise Dora arrived at our Dublin rehoming centre heavily pregnant and traumatised after being rescued from a puppy farm. It took our devoted team hours of hard work before she would allow them anywhere near her, and it was days before they could touch her.

Dora gave birth to six puppies at the centre but sadly only three survived. Some had what a member of staff described as the "worst deformities she'd ever seen in a litter". Happily Dora's surviving puppies were soon adopted. And, after months of careful rehabilitation, it was Dora's turn. We're delighted Dora got the happy ending she deserves and her adopter, Elaine, adores her!

"Dora is the most beautiful dog you could imagine. She was very scared when she came here first. It breaks my heart when I look at her and think of the awful life she was living, in a cage, in a shed, not cared for but just a money machine for some people who would discard her when she could no longer breed. She has brought us so much love."

Award recognition

We were thrilled to be shortlisted for three awards this year: the Good Governance Awards, the Published Accounts Awards and **Charities Institute Ireland Best Supporter Experience Award** for our iPETS project, which has transformed our rehoming services by personalising adoption journeys and improving matching processes.

And we won the **People's Choice Award – Continuing Public Support** for the second year in a row, demonstrating strong public trust in our mission.

Dogs Trust
Bosnia

We have worked in Bosnia since 2011 and have changed the lives of tens of thousands of dogs, and humans, in more ways than our amazing team ever thought possible. During this time:

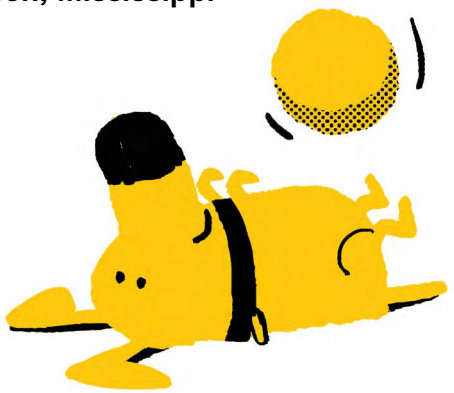
- there has been a **75% reduction in dog bites**
- we've **reduced the roaming dog population in Sarajevo by 85%**
- we've **neutered 115,381 dogs**
- and we've made huge strides forward in responsible dog ownership through **public awareness campaigns**.

But the world is changing and the places where we are needed has changed too. Next year, we'll start a two-year project to hand over our work to dedicated teams in Bosnia so it can continue. This was always our intent. We initially said we would hand it over to local teams after five years but it had such impact we have stayed for 12!

Dogs Trust USA

We signed five new partnerships across America this year. We will be helping them all to deliver either free spay-and-neuter operations or reduced-cost veterinary care which will improve the lives of thousands of dogs throughout these US states:

- **Humane Society of Sonoma County, in Santa Rosa, California**
- **Kentucky Humane Society, in Louisville, Kentucky**
- **PPAW Spay Neuter, in Knoxville, Tennessee**
- **Mississippi Spay and Neuter, in Jackson, Mississippi**
- **Furry Friends, in Florida.**



With our support Furry Friends in Florida will now be fitting out their shelter's vet suite.

Reach, engagement and influence

Telling everyone about our dogs, our campaigns and our work is vital. In this changing world, digital platforms are key and each year we work hard to find new and creative ways for people to hear about our dogs and our work.

Our communications and digital content helped us grow our reach in 2024:

1.8bn
PR reach across broadcast and print

12.5m
website users

6.6m
engagements across social media platforms

We've been recognised in the industry for our amazing work, including a **Silver BIMA award for our new website!**

We helped dog owners who made

372,361

calls to our Customer Support Centre

Our social media star this year!

Gentle giant Harley happily broke the internet when he reached a whopping 1.5million views!

Royal recognition

In May, we were delighted to welcome His Majesty The King as our new Patron. Continuing the patronage of Her Late Majesty Queen Elizabeth II (who had been our Patron since 1990), The King's passion and affection for dogs is clear for all to see. His Majesty's support will help us to continue the work we do for dogs and the people who love them, both here in the UK and across the world.

Left: Jacquie Beltrao, Charlotte Hawkins, Natasha Kaplinksy OBE and Kate Adie CBE at our carol concert in December 2024.

Right: James Middleton and Clare Balding CBE at our Patrons Circle Dinner in September 2024 with our Chief Executive Owen Sharp.

Support from the stars

In 2024, **84 celebrities** generously gave up their time to support our work in various ways, from attending events and endorsing campaigns to giving interviews and adopting dogs.

We welcomed **eight ambassadors**, all of whom have helped our work for many years and/or have adopted from Dogs Trust. Thank you to Jacquie Beltrao, Clare Balding CBE, Martin Clunes OBE, Charlotte Hawkins, Eamonn Holmes OBE, Ruth Langsford, James Middleton and Pete Wicks.

TV, podcast and radio

Two paw-some Dogs Trust TV shows were filmed during 2024.

Lost Dog, Found Dog — Channel 5

Broadcaster and dog-lover Clare Balding CBE filmed at our Basildon centre to teach viewers how to stop a dog going missing, for example with microchipping and recall training.

Pete Wicks: For Dog's Sake — UKTV

TOWIE and *Strictly* favourite (and self-confessed dog nut) Pete Wicks met some of our dogs and followed their journey through rescue, rehabilitation and rehoming for his new show. The crew mainly filmed at Basildon, but also visited Harefield, Leeds and Ballymena for these four hour-long shows.

Emmerdale domestic abuse storyline

Fittingly for the 20th anniversary year of Freedom — our service that fosters dogs belonging to people fleeing domestic abuse — we worked closely with the ITV production team and the charity Refuge on a story in popular soap, *Emmerdale*.

We not only made sure that the storyline was accurate, but that dog welfare was foremost during filming. And our Freedom service was featured in advice lines for viewers.

We had almost 100 media mentions and countless social media comments. This contributed to a 510% increase in visits to the Freedom fostering page on our website.

A Christmas classic

New Dogs Trust ambassador, Martin Clunes OBE, joined volunteers who regularly read to the dogs in our rehoming centres to help them chill and enjoy their time with us. He chose the classic poem *Twas the Night Before Christmas* and with over 500k views on social media and 1,500 comments we hope it helped many children and hopefully dogs and adults drift off into peaceful sleep!

Reading to our dogs fitted in neatly with our Christmas campaign, **Happy Place**, which celebrated all the ways dogs bring joy to our lives and homes during the festive season. We also showcased how our rehoming centres pull out all the stops to pamper our resident dogs at Christmas. The campaign achieved nearly 3.5m social media impressions and over 5,000 pieces of coverage. This boosted our Christmas appeal which brought in 277% of its income target.

Other highlights

This year, we also teamed up with new Dogs Trust ambassador and *Good Morning Britain* presenter, Charlotte Hawkins, on a dog behaviour podcast called *Leaps and Hounds*. And Ken Bruce, much-loved presenter on Greatest Hits Radio, told millions of listeners about some of our Underdogs. For bonfire night, we worked with Sky and NOW TV to create a pop-up channel with a soothing playlist especially for worried dogs. Thank you to all our media partners who have supported Dogs Trust this year.

Paw-litical outreach

New government

After the UK General Election in July, there was a large turnover of MPs. Dogs Trust reached out to all 650 MPs, introducing or reacquainting them with Dogs Trust and the priorities outlined in the Dogs Trust Manifesto.

Our top three priorities for this parliament to address:

- **Housing**
- **Puppy smuggling**
- **Dog control**

We're making an impact on MPs — according to nfpResearch polling of MPs in the previous Parliament:

- **75%** of MPs considered us '**very**' or '**somewhat**' effective
- We were **ranked first** as an organisation that **impressed** them
- **89%** of MPs were aware of our **puppy smuggling campaign**, our most popular campaign.

The Pet Abduction Act

Just hours before parliament was prorogued for the general election, the Pet Abduction Act received Royal Assent. This means dog and cat abduction is now a specific criminal offence in England and Northern Ireland, recognising the emotional distress theft causes to them and their owners. The Act will not apply to Wales, but our Public Affairs team is working hard to encourage future action to be taken there. In Scotland, Maurice Golden MSP has introduced a Member's Bill on the issue.

Dog-friendly rental housing

The **Renters' Rights Bill** was announced in the King's Speech and introduced in the UK parliament in September. This Bill will give tenants in England the right to ask to keep a pet in a private rental property without that request being unreasonably refused by the landlord.

We know how many people face the heartbreaking choice of having to give up their dog because they can't find a private rental property that takes animals. Some even become homeless rather than give up their pet.

We welcome the bill, which will make having a dog much easier for people in the private rental sector. But we want similar protections for pets and owners in social housing. So we called on the public to sign our letter to Angela Rayner, to back our proposed changes to the Bill. In March 2025, we submitted the letter with nearly 20,000 signatures.

Dog of the Year at Holyrood and Senedd

These fun events help us meet politicians who are passionate about dog welfare and who might support us in future. We also highlight specific policy issues with them.

Coco the Cavalier King Charles Spaniel and Jack Sargeant MS were the overall winners at the first ever Senedd Dog of the Year in Cardiff. While Cocker Spaniel Bonnie and James Evans MS won the Pawblic Vote.

Heidi the Biewer Terrier and Marie McNair MSP won the sixth Holyrood Dog of the Year in Edinburgh, in collaboration with The Kennel Club (pictured below). While Oscar the Cockapoo and Shirley-Anne Somerville MSP won the Pawblic Vote.

Building foundations for our future

We're adapting to the economic, technological and environmental changes around us so that we can better support dogs in this evolving world. We're also building foundations so we can continue to look after our amazing staff and volunteers, and make sure Dogs Trust remains a great place to work.

We've **planted 4,110 trees** in the last two years to help our carbon pawprint

'Committed' and 'Proud' - top **positive emotions our staff** felt about working for Dogs Trust

'Valued' and 'Happy' - top **positive emotions our volunteers** felt about volunteering for Dogs Trust

Became an **incorporated charity**

Continued our **technology transformation**

Our strategic review

As the world changes around us, we want to make certain we have the right focus to improve lives for dogs in the UK and globally. In 2024, we reviewed our strategic approach to set us up for a successful future. You can read more about it on page 57.

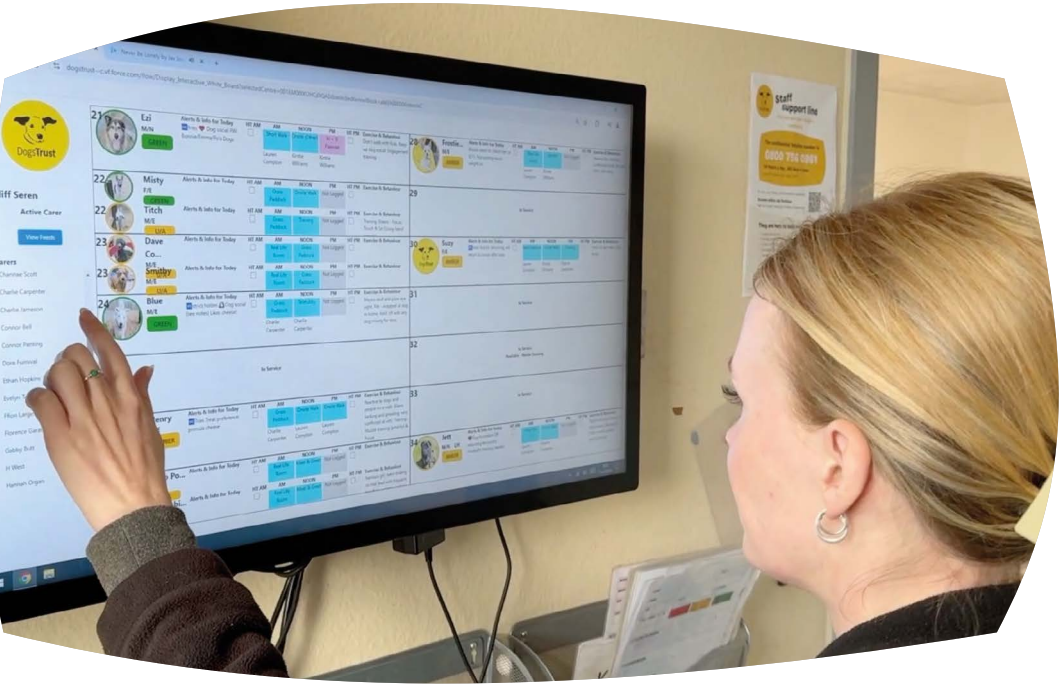
Incorporation

On 1 July, we became a new incorporated charity with new charity numbers. Becoming a charitable company has lots of benefits including modernising our governance and having a fit-for-purpose format for the charity, which has been tried and tested by most charities of a similar size.

If you were once a Member of Dogs Trust, you're now a Companion! You can find out more about our Companion Club and the benefits it offers at **dogstrust.org.uk/support-us/companion-club**

Tech transformation

Transforming our technology means we can do even better in our mission to be there for dogs. This year was the final phase of our four-year transformation programme, during which we've replaced old, outdated technology with best-in-class, cloud-based solutions. We now have strong foundations on which to build. We're set up to improve our processes and focus on customer and supporter journeys, so that we can interact better with people, and achieve our ambition to help more dogs.



Interactive whiteboards help our staff and volunteers stay up to date on all things rehoming.

Finding efficiencies...

In 2024, we launched an improvement programme to save £10m annually.

A new London office that's fit for purpose. We decided to sell one of our London offices and renovate the second to create a more cost-effective, collaborative workspace for our London teams. We're keen to keep the great central location but know that times have changed. There's more hybrid working since the pandemic so we don't need so much office space.

A safe and efficient fleet. This year, we reviewed our vehicle fleet for efficiency, cost savings, and safety.

...while not costing the earth

We want to do everything we can to ensure that, while we're focused on our core mission of helping dogs, its not at the cost of the environment. In 2024, we launched our first environmental and sustainability policy. We remain committed to achieving net zero by 2050, while establishing ourselves as a sustainability leader in the charity sector.

The new strategy provides a clear roadmap with targets for the next five years, including:

- **halving total emissions generated**
- **transitioning to an electric fleet**
- **removing natural gas sources**
- **diverting waste from landfill.**

By 2030, we aim to plant 5,000 trees. We've put 4,110 in the ground during the last two years and are well on the way to absorbing more carbon than our operation generates. The trees are also creating biodiversity and giving dogs at our rehoming centres plenty of tree trunks to enjoy at toilet time!

Sustainability

Streamlined energy and carbon reporting (SECR)

Reporting period - January 1st to December 31st 2024

Carbon use

Source category:	2024	2023
Scope 1 emissions (tCO2e*)	1,229 (-10%)	1,435
Scope 2 emissions (tCO2e*)	630 (-19%)	780
Scope 1 & 2 total emissions (tCO2e*)	1,860 (-16%)	2,215

Carbon intensity

	2024	2023
tCO2e* per employee	1.5 (-10%)	1.67

Energy use

	2024	2023
kWh	8,005,761 (-13%)	9,200,169

Energy saving

We undertook the following energy efficiency measures during the year:

- completed the installation of electric vehicle (EV) charging points across rehoming centres
- completed the installation of additional solar (PV) panels for remaining rehoming centres
- replaced old lighting with LED lights as part of refurbishments and upgrades for our sites
- launched the Sustainability Action Plan with annual carbon and energy reduction targets
- declared our intention to move towards an electric fleet, and remove natural gas sources
- introduced new recycling schemes, a reuse network, and recycling zones to reduce waste
- minimised employee travel and flights by using video conferencing and hybrid working
- submitted ESOS (Energy Savings Opportunity Scheme) Phase 3 report and action plan
- raised awareness through Green Team to reduce the ‘carbon pawprint’ of employees.

Methodology

We have followed the 2019 HM Government Environmental Reporting Guidelines. We have also used the GHG Reporting Protocol – Corporate Standard and have used the 2023 UK Government’s Conversion Factors for Company Reporting.

Vehicle emissions, where relevant, have been calculated using:

- passenger vehicles: an average size for cars and vans
- delivery vehicles: the average laden for HGVs.

Natural gas consumption has been calculated using a kWh conversion factor on a gross CV (calorific value) basis, as per most energy bills. In assessing whether the 40,000 kWh threshold is met, we have considered all the energy from gas, electricity, and transport fuel usage in the UK that we are responsible for.

Computations have been completed using an online calculator supplied by CertifiedCarbon.com

‘Tonnes of carbon dioxide equivalent.

Dogs Trust people

Dogs Trust is a large and ambitious charity, operating globally, nationally and locally. Our people work on site, remotely, or on a hybrid basis; across rehoming centres, offices, their homes, and on the move. Keeping our 1,756 dedicated and diverse staff up to date with what is going on — and giving them a say on how we operate — is a huge task.

This is how we've worked in 2024 to make sure Dogs Trust is a paw-sitive place to work.

We took another look at many of our **people policies** and guidance, to make sure they were up to date and reflected our values and the positive Dogs Trust culture.

We recruited a new role to lead a refreshed **volunteering** strategy. This includes a review of how we recruit, onboard and train volunteers – plus how we can use volunteers more effectively across the whole organisation.

We enhanced our **support for colleagues who are parents and carers**, including:

- improvements to paid leave for maternity, paternity, adoption and shared parental leave
- new 'return to work' scheme to support anyone coming back from extended leave
- new fertility treatment and pregnancy loss policies.

We created a new **National Employee Forum**, so our staff can collaborate and communicate directly with senior leaders, and everyone's voice and ideas are heard.

We celebrated a year of our **colleague networks**, with positive feedback from those involved. This includes a new menopause colleague network set up to offer practical help and understanding.

We launched a new **Learning Empawrium** to make sure everyone has more opportunities to improve their skills.

We focused on being proactive about **career development**, including early career development pathways and how we can support colleagues to progress at Dogs Trust.

Employee engagement

We've seen a great jump in engagement with our internal communication channels this year, especially our intranet, the Pawtal:

13% growth
in engaged sessions since 2023

1.4 million
total page views

We became members of **Employers for Carers**, to give all the support we can to colleagues who are carers.

We signed the **Migraine Trust Workplace Pledge**, to support anyone at Dogs Trust who suffers from debilitating migraines.

We ran events to mark awareness dates and cultural celebrations, including Neurodiversity Celebration Week, Pride Month, Menopause Awareness Day and Black History Month. There was also in-house **equality, equity, diversity and inclusion training (EEDI)** to make sure everyone understands these values and puts them into action throughout their time with Dogs Trust.

Paws for Applause

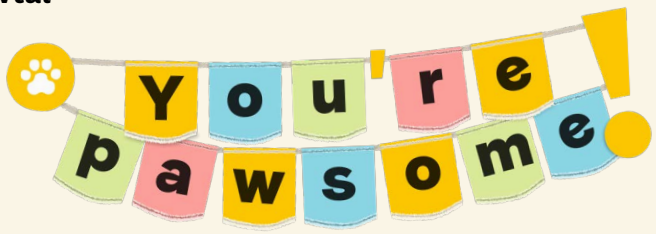
Our new employee recognition scheme was launched this year as a way of saying a big thanks to those who go above and beyond in living and working with Dogs Trust's values.

In 2024, there were:

390 **nominations for staff who embody the Dogs Trust Way**

145 **nominations for Outstanding Impact**

1,800+ **You're Pawsome! messages shared by colleagues on the Pawtal**



Our third staff ‘Your Say’ Survey

Your Say is our yearly check in on what works well, and what needs to improve. So we can create a workplace where everyone can thrive and deliver the best possible care for dogs and their owners.

73% overall engagement score which is above average according to our survey provider

83% said they are motivated to do their best work in our roles

81% feel they can be themselves at work, up by 10% from last year — a testament to the new inclusion and wellbeing policies, and the work the EEDI team and the Diversity and Inclusion Group are doing

The survey told us that our focus for next year needs to be on improving collaboration and increasing support to help everyone manage their working life.

‘Committed’ and ‘Proud’ are the top two positive emotions our staff feel about working for Dogs Trust

Our volunteer ‘Your Say’ Survey

Without our incredible volunteers, Dogs Trust would be a very different organisation, so it’s important that every year we ask them how they’re feeling about giving us their valuable time.

89% volunteer engagement score

93% of volunteers feel positive about volunteering with us

92% feel fully supported and 89% feel appreciated by our staff team members

Next year, we will be improving our training for volunteers, and working hard to keep them in touch with all Dogs Trust news, not just updates from their local area.

Volunteer Leia Ramdhanny and her current foster dog, the very adorable Pickle.

“I really enjoy fostering because I get to be a part of giving a dog some TLC before they go to their forever home. It is such a good feeling and very rewarding to watch them go on to live their best lives. It’s an amazing experience for me and my family.”

The top two positive emotions selected by volunteers were: 45% ‘Valued’ 41% ‘Happy’

Raising vital funds

None of the work that you have read about in this report would have happened without our incredible supporters. To everyone who has given a donation, to the fundraisers of all ages who have pounded the pavements or tackled a new adventure, to the trusts and lead supporters — we are profoundly grateful. Together you have raised an incredible £67.5m this year.

Our fundraising highlights

Christmas Happy Place Appeal 2024 raises over £1 million

Devastatingly, the winter months are when we see an increase in dogs being relinquished into our care. So, our 2024 Christmas Appeal called on supporters to help dogs like Hercules and Otis find their happy place at Christmas; be that in our care at a rehoming centre or foster home, or in the ultimate happy place — a new loving forever home. Thousands of supporters gave generously to our appeal, raising over £1m. To those who gave — you are the reason more dogs will continue to find that happy place, before it's too late.

PAW Patrol on a Stroll 2024

Dogs Trust partnered with Paramount for PAW Patrol on a Stroll 2024. This event held throughout October encouraged families, nurseries, schools and PAW Patrol lovers to go on a very special mission! Complete with PAW Patrol character masks children all over the UK took part in their own sponsored walks to help raise funds for Dogs Trust. It was a great success with 5,102 fundraisers raising an incredible £84,633 — thanks to all those who took part or sponsored!

Award-winning Dogs Trust Village

Dogs Trust Village is an all-encompassing supporter experience, which can be taken to external venues to showcase the different elements of our work – from rehoming and fostering to dog enrichment and information about our Canine Care Card service and legacies.

In the last three years, Dogs Trust Village has gone to 23 large-scale dog-focussed events, including DogFest and Dogstival, raising more than £126,000 including £41,000 this year. We had a great chance to talk to many thousands of dog lovers about Dogs Trust's work and brought over 8,500 new supporters on board.

We were delighted to win Best Supporter Experience of the Year in the Chartered Institute of Fundraising's National Fundraising Awards!

Our heartfelt gratitude to those who left a gift in their will to Dogs Trust. Without these kind and thoughtful gifts we wouldn't be able to help as many dogs live life to the full. Your legacy will live on in the extra care and support we're able to give dogs and their owners.

Great North Run

We would like to thank our ever-growing Great North Run team for another successful year in 2024! Just short of 100 Dogs Trust runners took on the world's largest half marathon in the heart of North-East England, running over Newcastle's iconic Tyne Bridge all the way to the stunning coastline of South Shields. We are truly grateful to all our runners who raised a wonderful £39,830 for the work of Dogs Trust.

Thank you to our lead supporters

Our lead supporters help us transform dogs' lives. A heartfelt thank you to the many leaders – including individuals, trusts and foundations, and corporate partners – who have made our work possible this year.

Lady Smith

Patron of the Dogs Trust Leaders Circle

Lady Smith has been supporting Dogs Trust for a quarter of a century and in 2024 became a Patron of the Dogs Trust Leaders Circle with a donation to our Lead The Way campaign. By supporting phase one of the West Calder Rehoming Centre rebuild, Lady Smith has helped us to secure further donations from likeminded supporters, enabling us to break ground in 2025.

"I am very pleased that dogs at the West Calder centre will benefit from modern kennels and the support and facilities they really need to find new homes," says Lady Smith.

Amelia Wilson

Patron of the Dogs Trust Leaders Circle

One of our most loyal friends, Amelia's support for Dogs Trust spans an incredible two decades. Amelia regularly attends our events when she is in the UK and in 2024 generously supported vet care for the dogs at our Harefield centre as well as the redevelopment of our Merseyside centre as part of our Lead The Way campaign.

Amelia's beloved dogs, Monty, Bono, Bianco and Basil, are now recognised on a plaque at Harefield, alongside one in loving memory of Hugo Senior, Hugo Junior, Bono Senior and Cordelia. Amelia says, "I'm very proud to help dogs when they need it most."

Thank you to our lead supporters

Edgard & Cooper Foundation (ECF)

Set up by pet food company Edgard & Cooper to improve the lives of dogs and cats, ECF is supporting our Mission Rabies project in Malawi. Thanks to their generosity, we can protect an extra 25,740 dogs and 11,191 dog-owning households in the Machinga district, getting us closer to our target to eliminate rabies by 2030.

> **"We're aligned with the World Health Organisation's goal of 'Zero by 30', and supporting Dogs Trust's vital work in Malawi fits perfectly with that mission. Their dedication and impact stood out to us immediately, and it is a privilege to partner with such a respected and transformative organisation."**
>
> Clara Aguilar, ECF

Corporate partners

We enjoyed some fantastic partnerships with well-known brands this year, which helped us care for dogs and champion dog welfare. These included:

Petplan: Our long-standing partner provided nearly 8,000 dogs with free insurance cover for the first four weeks in their new homes.

Pets at Home: The generosity from Pets at Home continued, through their incredible provision of Wainwright's dry dog food, which we feed most dogs in our rehoming centres. We also send off most dogs to their newly found forever home with a 2kg bag of Wainwright's dry dog food to help them get settled in.

Butternut Box: We launched our partnership with fresh dog food brand Butternut Box to help fund our Catch Neuter Vaccinate and Return project in Chonburi, delivered by Soi Dog in Thailand.

MINI UK: Our partnership with MINI UK ended on a high with our #AdventureDogs campaign. A huge thank you to MINI UK for partnering with us to become a dog-friendly car retailer and to help dogs travel happy.

We also celebrated partnerships with **Lily's Kitchen, Bloomberg, Hush Puppies, Paw Patrol, Character.com, Marmax, Ruggable** and **Little Dog Laughed.**

People's Postcode Lottery

In 2024, we celebrated an incredible 10 years of support, with £26 million raised thanks to players of People's Postcode Lottery. The support from players has enabled us to find forever homes for over 105,000 dogs. Postcode Lottery players have also enabled the recruitment of vet nurses, canine carers and maintenance teams, to keep our 21 centres in the UK up and running, and to care for as many dogs as possible.

Laura Chow, Head of Charities at People's Postcode Lottery, said:

> **"We are absolutely delighted that players have raised an incredible £26 million to support the work of Dogs Trust, funding that has helped transform the care of thousands of dogs in need over the last ten years."**

Ring

Over 1,600 foster dogs were in our care at Christmas in 2024 and we are incredibly grateful to Ring for bringing some much-needed festive cheer to these dogs and their foster carers. We teamed up with Ring to offer free festive treats to foster dogs, delivering a 'Christmas Treataway' to our 'Home from Home' foster carers' doors and five Dogs Trust rehoming centres. These parcels included a 'Yorkshire Paw-ding', 'Dog Egg-nog' and a free Ring Indoor Camera to help foster carers keep an eye on their pups.

Dave Ward, Managing Director EU & International at Ring, said:

> **"At Ring, we believe every member of the family deserves to feel safe and cared for, and that includes our furry friends in need of homes."**

Our new capital campaign: Lead The Way

This year, we launched Lead The Way – a £30 million campaign to double the number of dogs we save over the next decade.
To achieve our mission, we need to:

- rebuild and modernise our oldest rehoming centres
- expand our dog fostering programme
- invest in innovation.

But we can't do it without our supporters who can lead the way to a safer and happier world for all dogs, everywhere.

If you are interested in joining fellow leaders and supporting Dogs Trust as a Champion, Patron or Pioneer please contact **Philanthropy@dogstrust.org.uk**. Find out more at **dogstrust.org.uk/leadtheway**

Our new strategy 2025-2030

Our vision

Our vision for both our UK and international work is: **A better life for every dog**

Our mission

UK

Help dogs when they need us most. We do everything we can to keep them safe and happy with their owners; but when that's not possible we give them the best care until we find them a new forever home.

International

Help communities around the world create a safe and healthy place for dogs by tackling rabies, controlling dog populations in a humane way and increasing access to veterinary care.

Our core values

Our core values and behaviours that run through everything we do remain the same as we deliver and embed our strategy.

We're excited to tell you more about it in 2025!

Thanks to all our donors, fundraisers, trusts and lead supporters. To our staff and volunteers. To the fosterers and adopters who have expanded their families. Because of you, we can help more dogs live life to the full.

Support us

If you're new to Dogs Trust and would like to find out how you can support us through your donations, fundraising, time or in another way, please visit: **dogstrust.org.uk/support-us**

Financial review

We are pleased to report an increase in income of £7m to £143m in 2024 (2023: £136m).

Over 609,900 people donated to Dogs Trust in 2024, giving a total of £67.5m (2023: £66.8m) in donations including £8m claimed through Gift Aid.

Our work is only possible because of our amazing supporters and donors; we are endlessly thankful for their unwavering generosity.

In 2024, we were fortunate to receive a total of £61m left as **legacies** from incredibly generous supporters who remembered Dogs Trust in their wills. To learn more about leaving a legacy to Dogs Trust, visit **dogstrust.org.uk/support-us/wills-legacies**.

At the same time as income has increased, expenditure has increased by £12m, from £138.6m in 2023 to £150.6m. This is due to continued investment in our core activities, and building foundations for the future of the Charity.

Where our money came from

In order to continue our mission, we work hard to increase and diversify our sources of funding. In 2024, our income of £143m came from the following sources:

- Donations (2024: £67.5m) (2023: £66.8m)
- Legacies (2024: £61m) (2023: £54.7m)
- Trading income (2024: £8m) (2023: £7.2m)
- Investment income (2024: £1.7m) (2023: £2.6m)
- Adoption fees (2024: £2.2m) (2023: £2.4m)
- Dog School classes (2024: £0.9m) (2023: £1.1m)
- Other income: (2024: £1.7m) (2023: £1.3m)

Where the money is spent

Our total operating expenditure for the year was £150.6m. These costs are split between charitable activities and expenditure to enable us to generate income.

- Rehoming (2024: £60.9m) (2023: £55.5m)
  Rehoming: rehoming centre costs in the UK (staff, premises, maintenance, vehicle costs, veterinary costs), clinical services and our veterinary support schemes.
- Preventing problems (2024: £19.3m) (2023: £18m)
  Preventing problems: our programmes including Dog School, clinical behaviour, Freedom Project, Hope Project, community engagement and education, research, intervention development and professional development work.
- Improving welfare in sourcing and breeding (2024: £1.3m) (2023: £1.2m)
  Improving welfare in sourcing and breeding: public affairs activity and campaigns.
- Reach, engagement and influence (2024: £2.6m) (2023: £3.7m)
  Reach, engagement and influence: publicity, communications and public relations, and digital activity.
- International impact (2024: £24.5m) (2023: £21.8m)
  International impact: costs relating to our work in Ireland and Bosnia, as well as grants to support approved overseas projects by Dogs Trust Worldwide, Dogs Trust USA, and through Worldwide Veterinary Service.
- Fundraising on donations and legacies (2024: £36.6m) (2023: £33.1m)
  Donations and legacies: we continue to invest in a variety of areas to fund our future work.
- Other trading activities (2024: £5.3m) (2023: £5.1m)
  Other trading activities: the cost of running our charity shop network, catalogues and raffles.
- Investments (2024: £0.1m) (2023: £0.3m)

Fundraising contribution

£000s	2024 Voluntary	2024 Trading	2024 Total	2023 Total
Income	128,532	8,001	136,533	128,613
Costs	36,647	5,258	41,905	38,162
Net contribution from fundraising	91,885	2,743	94,628	90,451

Our targets

We measure our success using internal statistics, including:

Measure	2024	2023
Dogs rehomed by our rehoming centres (UK and Ireland)	9,914	10,612
Dogs seen by Dog School	17,410	20,152

Capital expenditure

We completed work on our Ballymena centre in 2024, including a new intake building with 20 kennels. We also continued investment in the Charity's technology platform and application landscape: new finance and CRM systems went live in January and October respectively.

Total spend on capital projects during 2024 was £10.2m.

Financial position at year end

Net assets are now £204.5m, compared to £209.1m in 2023: see the reserves policy following for further information of how we plan to use these funds.

Fixed assets increased by £0.9m to £91.7m (2023: £90.8m) from capital expenditure offset against depreciation for the year. Amortisation was also charged during the year as intangible assets relating to the finance system and CRM came into use.

Our investment property was impaired by £0.3m during the year following an external valuation, reflecting the current challenging conditions of the property market.

The value of our investment portfolio decreased to £64.3m (2023: £68.9m). The portfolio achieved net gains of £3.5m compared to net gains of £3.2m in 2023; the decrease in the value of the portfolio is due to drawdowns required in 2024 to support the Charity's investment in its core activities and building foundations for the future. The shares investment portfolio return over the 12 months to 31 December 2024 was 10.9% compared with a benchmark return of 15.2%.

Performance of the Group

See page 75 for details of the Dogs Trust Group. Dogs Trust Promotions Limited's total turnover was £0.5m (2023: £0.5m).

Dogs Trust Ireland CLG ("Dogs Trust Ireland") received a grant of £1.7m (2023: £2.8m) from the Charity, in addition to £7.2m (2023: £6.1m) of donations and other income.

Dogs Trust USA Inc. received a grant of £0.6m (2023: £nil) from the Charity to support its work.
Dogs Trust Bosnia Foundation received a grant of £2m (2023: £1.6m) from the Charity to support its work.

Worldwide Veterinary Service received a grant of £7.6m (2023: £2.9m) from the Charity and a grant of £0.3m (2023: £nil) from Dogs Trust USA in support of its work.

Further detail on the results of these subsidiaries is shown in note 1 to the accounts.

Future plans

Facing the economic situation

Times are tough for everyone, and it's been a very challenging year for the charity financially too. We have now been in deficit for two financial years. However, thanks to the generosity of donors, particularly those leaving us legacies, our deficit is much less than we thought it would be.

Charities aren't able to raise their prices like businesses, so this year we used our reserves. We're fortunate to have these reserves but of course we can't do this every year, forever. So, as part of our strategic review, our Chief Executive and Leadership Team are making sure that our transformation programme sets us up for a successful and sustainable future. By identifying a clear operational focus, and making sure we continue to grow our brand and income, we're setting ourselves up for many more years of helping dogs when they need us.

The delivery of strategic change will be delivered in phases through 2025 and 2026.

Reserves policy

The consolidated total funds are £204.5m (2023: £209.1m), of which £2.1m (2023: £1.6m) is restricted or endowed, and -£1.3m (2023: -£1m) is a revaluation reserve showing the cumulative impact of revaluations of the Charity's investment property.

The Charity holds the following designated funds:

Rehoming Centre Development Fund

The Charity's constitution allows the acquisition of a site, and the construction on it of a new rehoming centre, only once a full and balanced report recommending the acquisition has first been submitted to the Board by the Finance and General Purposes Committee.

This fund is set aside for future capital expenditure on the Charity's operations (as approved by the Board for the next five years). This stood at £40.2m at 31 December 2024 (see note 19 of the accounts).

Fund for tangible and intangible fixed assets

This fund represents the land, buildings, motor vehicles, equipment and software owned and used by the Charity to run its centres and administer the organisation. At 31 December 2024 this totalled £91.7m (2023: £90.8m) (see note 8 of the accounts).

Grants fund

This fund is set aside for expected future grant payments to partner organisations, agreed with the partner in principle but subject to our satisfactory monitoring of the funds released to date. At 31 December 2024, this totalled £1.5m (2023: £2m) (see note 17 of the accounts).

CBR Bursary fund

This fund is set aside for expected future payments to bursary recipients, if conditions are met by the recipients as the payments fall due. At 31 December 2024, this totalled £0.1m (2023: £0.1m).

Free reserves

The reserves policy is used to ensure that the Charity and Group remain financially viable, even if impacted by any unanticipated short-term financial shortfall. It is reviewed annually or as a change in its financial situation requires.

Dogs Trust has regular cash inflows from generous donors and those leaving gifts in their will. The group also has regular cash outflows in terms of maintaining rehoming centres, activities and programmes that promote dog welfare. While there are long-term spending commitments in place, these form the minority of the total Group spend.

The Board monitors the financial wellbeing of the Charity by reviewing total available cash and investments, rather than free reserves. This is because, in the event of a funding shortfall, it would be this that provided the ability and stability to see the Charity through the difficult period.

The amount of cash and investments readily convertible to cash within 30 days must be sufficient to cover the Group's normal operational, or distressed, cash outflows, for a minimum of three months, which equates to £39m at 31 December 2024. This would allow the Board to determine any required changes to ensure the Group's longer-term financial stability (for example, to find alternative provision for dogs being cared for), and management to implement the changes, while drawing on the cash and investments.

Higher amounts of cash and investments can be held on a short-term basis. However, the Group's five-year plan must accommodate a plan to spend any levels higher than 12 months of Group cash outflows by the end of the review period.

The amount of cash and investments readily convertible to cash within 30 days at 31 December 2024 was £80.2m (2023: £95.7m), which would cover over six months' cash outflows. Free reserves, for comparison, were £70.2m, as shown on the Balance Sheet.

Investment policy

The Board has the power to retain any money or investments belonging to the Charity, or to sell them and re-invest the proceeds as it thinks fit, subject to the approval of the Charity Commission and the Office of the Scottish Charity Regulator if required by law. The Board has the power to appoint and delegate its investment powers to an investment manager legally authorised to carry on investment business under the Financial Services Act 2012. Investments include cash held on deposit.

The Charity's investment policy seeks to achieve a balance between income and capital growth. The management of the Charity's invested assets has been delegated to professional fund managers. The Board requires the fund managers to ensure that they do not invest in any companies which undertake or contract out any experiments, or other scientific procedures on dogs, which may cause pain, suffering, distress or lasting harm. This restriction also extends to research that is contracted out.

Going concern

The Board has reviewed the budgets, cashflow forecasts and forecast reserves levels of the Charity for the 12 months following the signing of these financial statements and is satisfied that the Charity is financially robust for this period.

Whilst the going concern of the Charity is not in doubt, the current business-as-usual budget and five-year plan demonstrates a need to improve the financial performance of the charity to ensure that its cash reserves remain above the minimum balance as defined by its Reserves Policy. Based on the financial forecasts prepared as part of the strategic review, the implementation of the transformation programme is expected to achieve this improvement.

With the above considered, the Board believes that there is no material uncertainty which would cast doubt on the Charity's ability to continue as a going concern. The Board therefore considers it appropriate for the accounts to be prepared on a going concern basis.

Working with our stakeholders: S172 statement

Section 172 of the Companies Act 2006 requires the directors to act in the way they consider, in good faith, would be most likely to promote the success of the Charity to achieve its charitable purposes. The Act states that in doing so, the directors should have regard, amongst other matters, to:

- **the likely consequence of any decision in the long term**

  The role of the Board and Leadership Team at the Charity is to set the strategic direction of the organisation. A strategic review was carried out in 2023/24 to ensure the long term success of the Charity and to secure a long term sustainable future. The delivery of strategic change will be delivered in phases through 2025 and 2026. Throughout the review process, there have been key milestones where the Leadership Team have consulted with the Board for clarity, insight and approval. Through this review process, a new vision, aim and mission have been developed, which set out what we want to achieve to have the greatest impact for dogs. As part of the strategic review process, detailed budgets and five-year plans have been developed, to ensure that the impact of the strategic review supports the Charity's aim to be financially sustainable, with appropriate operational models and resources in the long term.

- **the interests of the Charity's employees**

  Our employees are vital to the Charity and we consider ongoing and regular engagement with them to be a top priority. We work globally, nationally and locally, so keeping our dedicated staff up-to-date with what is happening — and allowing them to have their say — is a huge task. The Charity ensures it is a positive place to work through:
  - career development pathways
  - support for employees who are parents and carers
  - colleague networks
  - comprehensive people policies
  - regular staff surveys.

  Additionally, in 2024 the new Learning Empawrium was launched to ensure all staff have the opportunity to improve their skills, and a new National Employee Forum was launched to enable staff to collaborate and communicate directly with senior leaders.

  The Charity is actively working to improve its disability equity and inclusion and has signed up to the Disability Confident accreditation scheme which provides a framework for implementing best practice. The Charity hires without bias and encourages people with disabilities to apply for jobs and makes reasonable adjustments at all stages of the recruitment process. The Charity also has a disability and chronic pain network, Sunflowers, which provides a safe space for all colleagues to come together and support each other. To increase disability equity and inclusion at the Charity, there is a focus on raising awareness and understanding of disability across the Charity, including disability awareness courses which are run throughout the year.

- **the need to foster the Charity's business relationships with suppliers, customers and others**

  Our relationships with partners and suppliers are key to our effectiveness. We work with them closely to develop mutually-beneficial relationships, including regular review of key supplier relationships. We have worked closely with veterinary practices in 2024 to streamline and improve the purchase to pay process. We actively encourage feedback from them to help us learn and improve how we do things. Our procurement function takes an active role in onboarding new suppliers and ensuring all necessary due diligence is undertaken to ensure suppliers we engage with uphold the same high standards of operation as Dogs Trust. We are endlessly thankful for the unwavering generosity of our supporters. We value all the donations given to us, and spend them carefully to ensure they provide the greatest impact for dogs. The development of our new fundraising CRM has provided us with tools to improve and enhance our supporter engagement.

- **the impact of the Charity's operations on the community and the environment**

  We are committed to reducing the impact of our activities on the environment. We understand that a successful future for our Charity depends on the sustainability of the environment, communities, and economies in which we operate. We aim to do this through the continual improvement of our environmental performance, and the adoption of sustainable practices across our organisation, while operating in compliance with all relevant environmental legislation. Implementing sustainable ways of working will also complement our mission: the financial savings made through effective environmental management can be utilised for the Charity's main objectives, while reducing our organisation's impact. We are committed to:

  - achieving net zero by 2050
  - becoming a sustainability leader.

  More information can be found on our environmental sustainability progress on page 45.

- **the desirability of the Charity maintaining a reputation for high standards of business conduct**

  The Charity has a range of policies that support and promote corporate responsibility and ethical behaviour. Areas covered include fundraising practices, ethical investment policies, conflicts of interest, safeguarding, whistleblowing, health and safety, data protection, information security, EEDI, and IT acceptable, use amongst others. All policies are reviewed periodically and updated as necessary. We also have a wide range of standard operating procedures to ensure the highest standards for the dogs in our care.

- **the need to act fairly between members of the Charity**

  The Charity respects colleagues' diversity and fosters an inclusive workplace where all are treated fairly.

Structure, governance and management

Public benefit

Our mission is to help dogs when they need us most. With the help of thousands of supporters and volunteers, we care for dogs in need, seek to prevent problems for dogs in the future, and work to improve dog welfare around the world.

As a nation of dog lovers, we know what a difference a dog makes. A four-legged friend can bring so much to our lives, and help us feel happy, healthy and fulfilled. That's why we do everything we can to keep dogs safe and happy with their owners.

Our contributions towards public benefit (as defined by the Charity Commission) are most significant in the following areas.

- Our 22 rehoming centres match thousands of people with canine companions every year, providing them with a valued four-legged friend. Every year, we receive feedback from many of those who have adopted and fostered dogs from us, to tell us how the love and companionship of their Dogs Trust dog has improved their lives. We also help people make informed choices about acquiring a dog by other means, for example via a responsible breeder.
- We provide a broad range of advice and guidance — including practical support, like Dog School classes and our Behaviour Support Line — to help existing dog owners care for their dogs, practise responsible dog ownership, and take appropriate steps to address problem behaviours. This offering is constantly enhanced through our extensive research programmes, which aim to help all dog owners enjoy safe and happy lives with their dogs.
- We do everything we can to keep dogs with their owners. But when that's not possible, we give them the best care until we find them a new forever home. Dogs are brought to us for all sorts of reasons, including by people who are struggling due to changes in accommodation, financial problems, relationship breakdowns, and family crises. We don't charge and never judge, offering peace of mind and a safe, reliable way to give up their dog.
- Every year, our community education work helps thousands of children to better understand dog behaviour, and how to stay safe around dogs, aiming to reduce the risk of injury from dog bites.
- Our Freedom scheme provides free, confidential dog fostering for people experiencing domestic abuse, allowing them to find safety. This vital service has been a lifeline for hundreds of people in difficult situations, who may not otherwise have been able to escape without leaving their dog in danger.
- Our Together Through Homelessness scheme supports dog owners to stay with their faithful friend. We provide advice and free veterinary treatment to dogs whose owners are experiencing homelessness or in housing crisis. And we work with homelessness services across the UK, providing them with the resources, training, and equipment needed to welcome dogs and their owners.
- Our Canine Care Card scheme provides peace of mind for dog owners, with the promise that we will care for their dog in the event of their death or ill health.
- Occasionally, we rehome dogs as working or assistance dogs. We work with organisations like the police, Service Dogs UK, and other public services, contributing to the safety, security and wellbeing of the public.
- We help prevent human deaths caused by rabies through our international work, including with our sister organisation WVS and the Mission Rabies project. Dogs are the number one cause of human rabies deaths, and account for up to 99% of all rabies transmissions to humans. But human rabies deaths are entirely preventable, and the vaccination of dogs is the most effective strategy to eliminate the disease.

Governance structure

On 1 July 2024, halfway through the financial year, Dogs Trust ("the legacy Charity") which was an unincorporated charity registered in England and Wales (charity number: 227523) and Scotland (charity number: SC037843) transferred all of its activity, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971) and Scotland (charity number: SC053144), except for those related to its lottery and raffle activity, which will transfer to Dogs Trust Lotteries Limited in 2025. The legacy Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust ("the Charity"). At the same time, the Charity became the parent company, and Dogs Trust Legacy became a subsidiary. This allowed the Charity to achieve its goal of becoming a charitable company, which provides a robust and simplified legal status for the Charity into the future.

The project to transfer the assets and liabilities was described internally as "incorporation", and on the day of incorporation:

- the existing members of the legacy Charity were converted to Companion Club supporters
- the Directors of Dogs Trust Trustee Limited ("DTTL", which was the sole corporate trustee and non-trading parent company of the legacy Charity) were all appointed on new terms as Directors and Trustees of the Charity
- the dormant company named Dogs Trust Limited, which existed solely to hold the name at Companies House, was renamed to Dogs Trust Administration
- the Charity started to operate under Articles of Association which had been inherited from Dogs Trust Worldwide, and were updated to be ready to embody the rules and principles governing Dogs Trust. These Articles of Association were amended again on 5 December 2024 to remove any reference to incorporation and tidy up other matters
- the gambling licence and associated bank account remained in Dogs Trust Legacy, with the intention to move it to Dogs Trust Lotteries in 2025 (the latter is a subsidiary trading company of Dogs Trust, currently dormant).

These consolidated accounts incorporate the results of:

- the Charity
- Dogs Trust Legacy, and the assets remaining in it relating to lottery activity
- Dogs Trust Worldwide Foundation Bosnia, a non-profit foundation registered in Bosnia and Herzegovina (registration number: RF-191 4202827460008), subsidiary of Dogs Trust Worldwide, incorporated on 2 October 2020 and started trading during 2022
- Dogs Trust Ireland CLG, a charitable company registered in Ireland (charity number: 20057978, company number: 396919)
- Dogs Trust USA Inc, a non-profit 501 (c)(3) entity registered in the USA (EIN number: 82-2390086)
- Dogs Trust Promotions Limited, a company registered in England and Wales (company number: 00963277)
- Worldwide Veterinary Service (WVS), a charitable company registered in England and Wales (charity number: 1100485, company number: 04773693)
- Mission Rabies, which itself is a subsidiary of WVS.

Further detail on the objects and performance of the Charity's subsidiaries is shown in note 1 to the accounts.

The Charity has three other dormant or non-trading subsidiaries (Dogs Trust Administration applied to be struck off from Companies House in February 2025):

- Dogs Trust Lotteries Limited, a company registered in England and Wales (company number: 14015851)
- NCDL Limited, a company registered in England and Wales (company number: 03798787)
- Sponsor a Dog Limited, a company registered in England and Wales (company number: 03601279).

The Charity is registered with the Office of the Scottish Charity Regulator (charity number: SC053144). Dogs Trust operates rehoming centres in Glasgow and West Calder. Youth education programmes and Dog Schools are run throughout Scotland, and Dogs Trust receives income from Scottish supporters.

Board Members

On 1 July 2024, the day of incorporation, all 14 directors of DTTL were appointed as directors and trustees of Dogs Trust (while remaining as directors of DTTL). Directors and trustees of Dogs Trust appointed after incorporation will not be appointed as directors of DTTL.

The Charity now has a Board of 12 unpaid directors/trustees (at the time of incorporation there were 14, three of whom resigned at the end of 2024; one new member was appointed in March 2025). The Board meets a minimum of four times a year, or as often as necessary to carry out its duties. The Board acts as the Charity's governing body with powers to delegate day-to-day management to Dogs Trust's Leadership Team, as defined on page 67.

For the first half of 2024, prior to incorporation, the Council was the governing body of Dogs Trust, comprising the Board members and Directors of Dogs Trust Trustee Limited (DTTL). DTTL remains as the sole corporate trustee of Dogs Trust Legacy, and now has a Board of 11 directors (no longer referred to as the Council). The purpose of DTTL is to oversee the lottery activity while it remains in Dogs Trust Legacy, and to oversee the administration of any legacies that might be received into the legacy Charity. Ultimately, Dogs Trust may wish to streamline its governance structure further by unwinding both Dogs Trust Legacy and DTTL.

Directors of the Board

Mr Graeme Robertson (Chair during 2024, resigned end December 2024)

Mr Will Galgey (Chair from January 2025)

Mr Philip Daubeny (Vice Chair)

Prof David Argyle BVMS PhD DECVIM-CA (Oncology) FRSE FRCVS (Chair of the Canine Welfare Grants Committee, resigned end December 2024)

Mrs Veronica Carbone (resigned end December 2024)

Mrs Suzanne Murphy BVMS MSc DECVIM-CA MRCVS

Mr Timothy Pearey MA ACMA

Mr Ian Rose LLB

Mrs Nicola Canavan

Mrs Louise Allum BSc MA VetMB PGCert (VetEd) Grad Cert Shelter Medicine FHEA MRCVS

Ms Hayley Parmenter

Mr Rob Alexander

Mr Nigel Morrison

Ms Joanne Howard

Mr Swagat Choudhury (appointed March 2025)

Committees of the Board

The Dogs Trust Board has a single advisory committee as part of its governance structure, namely the Finance and General Purposes Committee ("F&GPC"), which meets a minimum of four times a year. This committee may hold additional ad-hoc meetings as required to ensure effective oversight of the Charity. It also advises the Board at each meeting on matters of finance, governance, audit and risk. The F&GPC reviews its terms of reference regularly, as approved by the Board.

An additional permanent standing committee, known as the Canine Welfare Grants Committee, meets once a year and has oversight of the grant funding of scientifically-based research projects that aim to improve the lives of dogs. This committee is not part of the governance structure of Dogs Trust.

Appointment process

New Board members are recruited under a fair, open, diverse and consistent trustee recruitment process, usually using an external agency. Based on an analysis of skills required on the Board, they are then selected through a CV assessment and interview process.

New Board members receive an induction course covering all the operations and activities of Dogs Trust and are expected to view online seminars and training courses on relevant subjects, including their responsibilities as trustees.

At the time of incorporation, all Board members were appointed under term limits by which they may each serve for a period of up to three terms of up to three years.

Charity Governance Code

The Charity continues to operate under the principles of the Charity Governance Code, and plans to assess its governance against the Code during 2025.

Statement of Trustees' responsibilities

The Trustees (who are also directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report (and the Directors' Report for the purposes of Company Law) and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

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 the Group, and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and the 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 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 in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions. They also need to disclose with reasonable accuracy at any time the financial position of the charitable company and ensure that the financial statements comply with the Companies Act 2006 [and for Scottish charities: the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended)] and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Insofar as each of the trustees/directors of the Charity at the date of approval of this report is aware, there is no relevant audit information (information needed by the Charity's auditor in connection with preparing the audit report) of which the Charity's auditor is unaware. Each trustee/director has taken all of the steps that he/she should have taken as a trustee/director in order to make himself/herself aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

Risk management

The Board is responsible for ensuring there are appropriate risk management and internal control systems in place to manage the major risks to which the Charity is exposed. Dogs Trust's approach to risk aims to enable the management and mitigation, as opposed to the elimination, of organisational risks, allowing the Charity to continue to meet its objectives.

Processes and controls in place during 2024 and until the date of signing the accounts include:

- quarterly review of the corporate risk register, performed by Dogs Trust Management Board, and facilitated by the internal governance team. Risks are scrutinised, clarified, summarised and their impact and likelihood assessed, then appropriate mitigating actions are developed
- subsequent review of the risk register, in full or summary version, by the F&GPC. The Committee undertook an in-depth review of the risk register in Q1 2025.

The table below details the principal risks and uncertainties facing Dogs Trust and the measures in place to manage them.

Risk	Strategies in place to manage risk
Financial stability is threatened	- Reserves policy is reviewed regularly - Review of five-year financial plan is underway - Major new programme of efficiency savings established
Cyber attack and/or major data breach	- Programme to test systems and staff response - Seeking accreditation for Cyber Essentials compliance - Senior forum meets regularly to review any concerns
Member of staff or public is seriously harmed by a Dogs Trust dog	- Pre-screening of dogs before acceptance to charity - Comprehensive dog handling policies and programme of staff training - Support calls with owner following rehoming
Inability to recruit or retain key staff	- Staff remuneration assessed against market benchmarks - Review and refresh of people policies
Failure to adapt to audience or donor trends	- Programme of testing new fundraising products and initiatives maintained - Independent market assessments of Dogs Trust's market positioning
Inability to meet demand	- Review ways to reduce waiting lists - Review new adoption processes to maximise rehoming
Deterioration in veterinary provision	- Working closely with our in-house vets to support them - Strategic review of an alternative model for veterinary care
Reputation damage	- Crisis communications processes and toolkit in place - Run crisis planning simulations

We recognised that systems can only provide reasonable, not absolute, assurance that major risks have been adequately managed.,

Reward and recognition

The Board is responsible for overseeing Dogs Trust's approach to reward and recognition. The aim is to ensure we have a consistent and sustainable approach to reward and recognition for all employees. The objective is to ensure Dogs Trust can attract and retain the right people with the right skills to deliver its work. This is achieved by setting an appropriate level of pay that is fair and reasonable for all roles. Key principles used to determine levels of pay are:

- pay is reviewed annually, taking into account affordability, economic trends and movements in the UK pay market
- all national pay standards are met, including the statutory National Minimum Wage rates
- a recognition scheme is operated quarterly, using cash rewards for those colleagues who make an outstanding impact through: delivering results, being an exceptional role model of our values and behaviours, or by being brilliant, as recognised by their peers.

The F&GPC reviews and approves the annual pay award, taking recommendations from the Leadership Team, the Associate Director of HR, and the Associate Director of Finance.

Our approach to determine the salaries for the Chief Executive and Leadership Team is the same as for all other roles, but with a different approval process. The Chair, with advice from the Associate Director of HR, sets the Chief Executive's salary. Salaries for the Leadership Team are set by the Chair and the Chief Executive.

Leadership Team in 2024

Name	Role
Owen Sharp	Chief Executive
Louisa Simons	Chief Operating Officer and Deputy Chief Executive
Paula Boyden	Veterinary Director
Suzie Carley	Executive Director of Dogs Trust Ireland CLG
Rachel Casey	Director of Strategy and Transformation
Adam Clowes	Operations Director
Jayne Whitton	Director of Communications and Digital
Nick Daniel	Marketing Director (left January 2025)
Karen Reed	Executive Director of Dogs Trust Worldwide
Stephen George	Interim Director of Fundraising (started January 2025)

The Leadership Team, led by the Chief Executive, is responsible for the day-to-day running of the Charity under authority delegated by the Board to the Chief Executive. It proposes to the Board where the Charity should invest its time, money and expertise. It proposes an annual budget to the Finance and General Purposes Committee and the Board for approval and monitors financial performance accordingly.

Grant expenditure policy

We award grants to other organisations ("partner organisations" or "institutions") as part of delivering our charitable activities. We undertake a formal appraisal of the project and partner organisation before making the grant, subject to specific grant agreements with the partners. We monitor and evaluate progress and, if we are not satisfied that the grant is being managed according to the agreement, we can delay or discontinue it. In 2024, we spent £8.2m (2023: £6.2m) in grants to external partner organisations in relation to our international work, and £0.6m (2023: £0.7m) in relation to our veterinary and other work. Further detail is shown at note 6 to the accounts.

How we ensure we fundraise responsibly

As a charity that receives no government funding, we are reliant on income given voluntarily by supporters and our partners. They are at the heart of everything we do and achieve, so we strive to give them the best experience in the delivery of our work.

Dogs Trust subscribes to the policies of the Fundraising Regulator, which oversees fundraising activity. The Fundraising Regulator investigates and, where necessary, takes appropriate action in cases of public concern. We work closely with the Fundraising Regulator and the Institute of Fundraising to help improve sector standards and ensure our activity meets the expectations of our supporters and the wider public. Full details of the Fundraising Regulator and the codes of our fundraising practice can be found at **fundraisingregulator.org.uk**.

Talking to the public and communicating with our existing supporters are both key to engaging people and raising vital funds for our life-saving work. We raise funds through:

- selling goods and services through our charity shops, rehoming centres, website and catalogue
- the promotion of raffles and lotteries
- dog sponsorship and subscription to Companion Club
- local community fundraising and events
- promoting the support of Dogs Trust through gifts in wills
- other sources such as charitable trusts, foundations or companies.

We're always looking for ways to improve our activities and find new ways to engage the public with our work. Therefore, this list of activities may change over time.

Our staff carry out these activities, but we also work with external organisations, whose expertise allows us to talk to a wider audience in a more cost-effective manner. When working with these external organisations, we ensure that contracts are in place specifying that they meet our customer service expectations and that they adhere to all the appropriate legislation and regulation. These include but are not limited to, the Fundraising Regulator's Code of Practice, Safeguarding Vulnerable Groups Act and the Data Protection Act. Full details of our policies can be found on our website **dogstrust.org.uk**.

We operate further controls to ensure that we maintain the trust and confidence of our supporters and the public.

- We regularly monitor and review work done on our behalf.
- All supporters recruited by face-to-face fundraisers receive a courtesy call soon after signing up. We check that they were happy with how they were encouraged to support us and that they understand the nature of their regular gift to Dogs Trust. The calls are recorded for monitoring and training purposes and supporters are given every opportunity to opt out if they no longer wish to take part.
- All fundraisers at our agencies receive specific Dogs Trust training before conducting fundraising activities on our behalf.
- We undertake 'mystery shopping' to ensure our processes and experience are being delivered to the standards we expect.

In addition to these controls, we maintain and monitor a complaints log, and keep a close eye on the pattern of complaints, so improvements to our services can be made. In 2024, we received a total of 155 complaints (2023: 50 complaints) about our fundraising. None of these complaints required any action by the Fundraising Regulator.

Signed on behalf of the Board by:

Will Galgey
Chair
5 August 2025

Independent auditor's report to the Directors of Dogs Trust

Opinion

We have audited the financial statements of Dogs Trust ('the charitable company') [and its subsidiaries ('the group')] for the year ended 31 December 2024 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Cashflow Statement and notes to the financial statements, including 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 group's and the charitable company's affairs as at 31 December 2024 and of the group's income and expenditure, 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 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

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 group in accordance with the ethical requirements that are 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 relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

- the information given in the trustees' report, which includes the directors' report and the strategic 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 strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, Charities (Accounts and Reports) regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Trustees

As explained more fully in the trustees' responsibilities statement set out on page 65, 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 determine 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 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities**. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members including internal specialists and component audit teams. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.
In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were UK taxation legislation, employment legislation, health and safety legislation and the animal welfare and veterinary legislation.

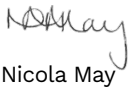
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income from corporates, trusts and major donors, the timing of recognition of legacy income, presentation of the accounts arising from the group restructure, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Finance and General Purposes Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and income, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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 and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola May
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

Date: 18 August 2025

Crowe U.K. LLP is eligible for appointment as auditor of the charity under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

Consolidated Statement of Financial Activities

for the year ended 31 December 2024

	Notes	2024 £000s Unrestricted	2024 £000s Restricted & endowment	2024 £000s Total	2023 £000s Unrestricted	2023 £000s Restricted & endowment	2023 £000s Total
Income from:							
Donations and legacies							
Donations	2	65,606	1,903	**67,509**	65,809	990	**66,799**
Legacies		53,277	7,746	**61,023**	49,497	5,165	**54,662**
Charitable activities							
Adoption fees		2,226	-	**2,226**	2,440	-	**2,440**
Dog School classes		856	-	**856**	1,108	-	**1,108**
Other		609	-	**609**	283		**283**
Other trading activities	3	8,001	-	**8,001**	7,152	-	**7,152**
Investments	4	1,685	-	**1,685**	2,625	-	**2,625**
Other		1,159	-	**1,159**	976	-	**976**
Total income		133,419	9,649	**143,068**	129,890	6,155	**136,045**
Expenditure on:							
Raising funds							
Donations and legacies	6	36,647	-	**36,647**	33,066	-	**33,066**
Other trading activities	6	5,257	-	**5,257**	5,096	-	**5,096**
Investments	6	102	-	**102**	350	-	**350**
		42,006	-	**42,006**	38,512	-	**38,512**
Charitable activities							
Rehoming	6	52,007	8,852	**60,859**	48,593	6,881	**55,474**
Preventing problems	6	19,148	172	**19,320**	17,816	217	**18,033**
International impact	6	24,390	105	**24,495**	21,501	272	**21,773**
Improving welfare in sourcing and breeding	6	1,323	-	**1,323**	1,206	-	**1,206**
Reach, engagement and influence	6	2,592	-	**2,592**	3,651	-	**3,651**
		99,460	9,129	**108,589**	92,767	7,370	**100,137**
Total expenditure	6	141,466	9,129	**150,595**	131,279	7,370	**138,649**
Net (losses) / income before gains on investments		(8,047)	520	**(7,527)**	(1,389)	(1,215)	**(2,604)**
Net gains on investments	9	3,243	-	**3,243**	2,073	-	**2,073**
Net income / (expenditure)		(4,804)	520	**(4,284)**	684	(1,215)	**(531)**
Other recognised (losses)		(329)	-	**(329)**	(188)	-	**(188)**
Net movement in funds		(5,133)	520	**(4,613)**	496	(1,215)	**(719)**
Reconciliation of funds							
Funds brought forward 1 January	14	207,584	1,550	**209,134**	207,088	2,765	**209,853**
Funds carried forward 31 December	14	202,451	2,070	**204,521**	207,584	1,550	**209,134**

All amounts relate to continuing activities. All gains and losses recognised in the year are included in the Consolidated Statement of Financial Activities ("SOFA").

The notes on pages 75 to 95 form part of the financial statements.

These accounts have been prepared using merger accounting. Please see note 25 for analysis of the SOFA components for both periods.

Balance sheets

on 31 December 2024

	Notes	Consolidated 2024 £000s	Consolidated 2023 (restated) £000s	Charity 2024 £000s	Charity 2023 £000s
Fixed assets					
Tangible fixed assets	8	73,214	76,043	70,142	-
Intangible fixed assets	8	18,525	14,803	17,697	-
Investments	9	67,732	72,604	67,732	-
		159,471	**163,450**	**155,571**	**-**
Current assets					
Stock	10	550	450	384	-
Debtors	11	40,584	33,878	40,330	206
Cash at bank and in hand		15,960	26,876	12,994	274
		57,094	**61,204**	**53,708**	**480**
Creditors: amounts falling due within one year	12	**(8,654)**	**(11,966)**	**(7,417)**	**(137)**
Net current assets		**48,440**	**49,238**	**46,291**	**343**
Provisions for liabilities	13	**(3,390)**	**(3,554)**	**(3,390)**	**-**
Net assets		**204,521**	**209,134**	**198,472**	**343**
The funds of the Charity					
Unrestricted funds					
Revaluation reserve	14	(1,260)	(960)	(1,260)	-
Designated reserves: Development fund	14	40,198	31,916	40,198	-
Designated reserves: Grants fund	14	1,538	1,976	1,538	-
Designated reserves: Fixed asset reserve	14	91,739	90,847	87,839	-
Designated reserves: CBR Bursary reserve	14	81	102	81	-
Free reserves	14	70,155	83,703	68,008	343
Total unrestricted funds		202,451	207,584	196,404	343
Restricted income funds	14	1,158	638	1,156	-
Endowment funds	14	912	912	912	-
Total Group/Charity funds		**204,521**	**209,134**	**198,472**	**343**

The financial statements have been approved by the Board members and authorised for issue on 5 August 2025:

W. Galgey
Chairman of the Board

R. Alexander
Director

The 2023 comparative Charity amounts are those of the new Charity, formerly Dogs Trust Worldwide. Please see note 26 which presents the balance sheet using the 2023 balances of the "old Charity", for comparative purposes.

The consolidated SOFA is for the Group as a whole. In the year, total income for the Charity was £134,956,000. The net funds of the Charity increased by £198,129,000 including a transfer of net assets from the "old Charity" of £202,799,000.

The notes on pages 75 to 95 form part of the financial statements.

The 2023 balance sheet comparatives have been restated to recognise gains and losses relating to the Charity's listed investment portfolio through free reserves. See note 14 for further details.

Consolidated cashflow statement

for the year ended 31 December 2024

	2024		2023	
	£000s	£000s	£000s	£000s
Net cash provided by operating activities		**(10,601)**		**(3,891)**
Cash flow from investing activities				
Dividends, interest and rents from investments	1,685		2,625	
Purchase of property, plant and equipment	(9,529)		(12,680)	
Proceeds from the sale of property, plant and equipment	-		250	
Purchase of fixed investments	(77,924)		(67,893)	
Proceeds from sale of fixed asset investments	79,061		72,090	
Net cash used in investing activities		**(6,707)**		**(5,608)**
Change in cash and cash equivalents in the reporting period		**(17,308)**		**(9,499)**
Cash and cash equivalents at the beginning of the reporting period		**34,374**		**44,061**
Change in cash and cash equivalents due to exchange rate movements		**(329)**		**(188)**
Cash and cash equivalents at the end of the reporting period		**16,737**		**34,374**

Reconciliation of net income to net cash flow from operating activities	2024		2023	
	£000s	£000s	£000s	£000s
Net income for the reporting period (as per the SOFA)		**(4,284)**		**(531)**
Adjustments for:				
Depreciation charges	8,966		8,501	
Profit on disposal of fixed assets	(71)		79	
Gains on investments	(3,245)		(2,073)	
Dividends, interest and rents from investments	(1,685)		(2,625)	
Decrease in stocks	(100)		(27)	
(Increase) in debtors	(6,706)		(2,001)	
(Decrease) in creditors	(3,312)		(2,580)	
(Decrease) in provisions for liabilities	(164)		(2,634)	
Net cash flow from operating activities		**(10,601)**		**(3,891)**

Analysis of cash and cash equivalents	**2024 £000s**	**2023 £000s**
Cash in hand	15,960	26,876
Cash on deposit and in investments	777	7,498
Total cash and cash equivalents	**16,737**	**34,374**

Analysis of net debt		**At 1 January £000s**	**Cashflows £000s**	**At 31 December £000s**
Cash	**2024**	34,374	(17,637)	**16,737**
	2023	44,061	(9,687)	**34,374**

The notes on pages 75 to 95 form part of the financial statements.

Notes to the accounts

Accounting policies

Accounting basis

Dogs Trust ("the Charity") is a private charitable company limited by guarantee without share capital registered in England and Wales (charity number: 1167663, company number: 09365971) and Scotland (charity number: SC053144), governed by Articles of Association.

The financial statements have been prepared under the historical cost convention, except for investments, which are included at market value. The financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice, comprising the Charities Statement of Recommended Practice (SORP) – 'Accounting and Reporting by Charities (2019)', published in 2019, and Financial Reporting Standard (FRS) 102, together with the reporting requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011 and applicable accounting standards. The Charity is a public benefit entity.

Group financial statements

On 1 July 2024, halfway through the financial year, Dogs Trust ("the old Charity") which was an unincorporated registered charity in England and Wales transferred all activities, assets and liabilities to Dogs Trust Worldwide (charity number: 1167663, company number: 09365971), except for those related to its lottery and raffle activity, which will transfer to Dogs Trust Lotteries Limited in 2025. The old Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust ("the Charity").

The Charity meets the criteria set out in FRS 102 section 19 to apply merger accounting, and the group financial statements have been prepared using the principles set out in paragraphs 19.29 to 19.32 of FRS102. See note 25 to the accounts for disclosures relating to the merger.

The SOFA, balance sheet, and cashflow statement consolidate the financial statements of the Charity and its deemed subsidiaries: Dogs Trust Promotions Limited, Dogs Trust Ireland CLG, Dogs Trust USA Inc, Worldwide Veterinary Service, Dogs Trust Legacy and Dogs Trust Worldwide Foundation Bosnia (collectively "the Group"). The results of the subsidiaries are consolidated on a line by line basis. The Charity's gross income (under merger accounting rules – see note 25) was £135m (2023: £126m) and loss was £3.4m (2023: loss of £1.3m).

Dogs Trust Ireland CLG, Worldwide Veterinary Service and Dogs Trust Promotions Limited are each deemed to be a subsidiary company because the majority of directors or members are Board members or senior managers of Dogs Trust. Therefore, by voting rights, the Charity retains control.

Dogs Trust USA Inc is deemed a subsidiary because the President is the Chief Executive Officer of Dogs Trust and Dogs Trust can appoint the President.

Dogs Trust Worldwide Foundation Bosnia is deemed a subsidiary as the Charity is the Founder of Dogs Trust Worldwide Foundation Bosnia and the members of the Steering Committee of Dogs Trust Worldwide Foundation Bosnia are all appointed by the Founder.

The sole Trustee of Dogs Trust Legacy is Dogs Trust Trustee Limited (company number: 08996564), a non-trading company ("the Trustee"). Dogs Trust Trustee Limited is deemed a subsidiary as the Charity appoints its directors.

A separate statement of cash flows has not been presented for the Charity as it has taken advantage of the exemption afforded by FRS102.

The comparative Charity-only balance sheet amounts represent the 2023 balances of the new Charity, formerly Dogs Trust Worldwide.

Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with FRS 102, the Board is required to make certain estimates and judgements. These 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 they are made. The significant estimates and judgements are:

- accrued income: legacy (see income policy below)
- accruals: costs not yet invoiced (see expenditure policy below)
- provisions: Shared Adoption Scheme and Veterinary Support Fund costs (see provisions policy below)
- allocation of support costs (see expenditure policy below)
- depreciation and impairment (see fixed assets policy below).
- WVS receives donations of veterinary medicines which are close to their expiry dates. Such medicines can only be used if they are distributed to the charity's ultimate beneficiaries prior to expiration; if the medicines cannot be so used they have to be disposed of. No value is attributed to such donations: due to their very short lives their net realisable value is considered to be £nil.

Going concern

The Board has reviewed the budgets, cashflow forecasts and forecast reserves levels of the Charity for the 12 months following the signing of these financial statements and is satisfied that the Charity is financially robust for this period.

Whilst the going concern of the Charity is not in doubt, the current business-as-usual budget and Five-year Plan demonstrates a need to improve the financial performance of the charity to ensure that its cash reserves remain above the minimum balance as defined by its Reserves Policy. Based on the financial forecasts prepared as part of the strategic review, the implementation of the transformation programme is expected to achieve this improvement. With the above considered, the Board believes that there is no material uncertainty which would cast doubt on the Charity's ability to continue as a going concern. The Board therefore considers it appropriate for the accounts to be prepared on a going concern basis.

Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable, the amount can be quantified with reasonable accuracy, and measured reliably.

Donations and legacies
Legacy income is recognised when it satisfies the following criteria:

- there is sufficient evidence of a legacy having been left to Dogs Trust, based on probate having been granted before the year end.
- notification of pecuniary legacy interests has been received from the executor.
- for residuary legacy interests, we have received confirmation of sufficient assets in the estate, in the form of either an assets and liabilities statement or estate accounts, and there are no material known outstanding disputes.
- for all other types of legacy interests, we have a reasonable estimate of the amount due. In each case this information must be notified to us within three months following year end which is our cut-off date for accruing legacy income to the financial statements.

Where a legacy is subject to the interest of a life tenant, the income will not be recognised until the death of the life tenant.

Measurement of legacy income is exposed to inherent uncertainties, represented by property and other investments whose value is subject to market fluctuations until realised. Dogs Trust recognises this by using the latest available estate valuation information and allowing for fluctuations, with a provision against income of 5% to 8% per estate, based on historic trends.

Donations are accounted for when received. No amounts are included in the financial statements for services donated by general volunteers. Gift Aid receivable is included as income when the donation is made, and where there is a valid Gift Aid declaration from the donor. Membership income is accounted for over the period to which membership relates.

Charitable activities
Adoption fees received for rehoming services are included as income when the dog is rehomed.

Income for Dog School classes is accounted for when the training has taken place.

Other trading activities
Sale of goods, comprising income from the sale of new and donated goods through retail shops and online, is accounted for when the sale has taken place. Where applicable, income is recognised net of value added tax. The Charity operates a retail Gift Aid scheme for supporter goods sold that are in its charity shops on an agency basis. These sales are treated as sales of donated goods for accounting purposes. Income from raffles is recognised when the draw takes place.

Investments
Income is shown in the year in which it is received or becomes receivable.

Other income
Income is shown in the year in which it is received or becomes receivable. The surplus on the disposal of tangible fixed assets is calculated as the difference between the sale proceeds (net of sale costs) and the net book value of the asset immediately prior to disposal. It is accounted for once legal completion of the disposal has taken place.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to any given category. Costs not yet invoiced, but where goods or services have been provided, are included where the amount owed can be estimated reliably. Where timing or amount of costs are uncertain, amounts are classified as a provision. Where costs cannot be directly attributed to an activity or function, they have been allocated on a usage basis or on the basis of headcount. Support costs, such as general management, payroll administration, technology infrastructure support, human resources advisory and financing are allocated in this way.

Grant expenditure

Grants payable are accounted for as expenditure in the year in which a binding, specific commitment to make payment is entered into with the recipient. Expected future grant payments, if conditions are met by the recipient as the grant falls due, are disclosed in note 17.

Irrecoverable VAT

Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation. The Charity regularly reviews the net book value of its fixed assets and writes their values down — shown as an impairment — to their depreciated replacement cost (for rehoming centres) or open market value (for offices where the net book value is higher).

Depreciation is provided on the following basis:

Freehold land	Land is not depreciated and is tested for impairment
Freehold buildings	Over 15 years (straight line)
Assets under construction	Not depreciated until they are ready for use. Construction projects are reviewed for impairment
Motor vehicles	Over three years (straight line)
Equipment and fittings	Over four years (straight line)

Intangible fixed assets

Intangible fixed assets are stated at cost, net of amortisation and any provision for impairment.

Amortisation is calculated to write off the cost of intangible fixed assets by equal annual instalments over their expected useful economic lives, on the following basis:

- software and other intangible assets: over five years (straight line)
- assets under construction: amortisation is not charged until they are complete.

Investments

Listed investments
Listed investments are included in the balance sheet initially at cost and revalued at the reporting date to bid price. Realised gains and losses on disposals in the year, and unrealised gains and losses on investments at the balance sheet date, are included in the SOFA for the relevant underlying funds. The historical cost of investments is shown in note 9 to the accounts.

Investment properties
Investment properties are measured at fair value at each reporting date. Changes in fair value are recognised in "Net unrealised gains / (losses) in investments" in the Consolidated SOFA. Valuations of investment properties have been determined with professional assistance: details of the basis of the valuations are given in note 9 to the accounts.

Programme-related investments
Programme-related investments are investments made in order to directly further the charitable purposes of the Charity. Where the Charity has a significant interest in a programme-related investment, it is treated as an associate included at cost, and subsequently adjusted for the Charity's share in the associate's net assets under the equity method in the consolidated financial statements. The annual movement in the value of programme related investments is shown as a separate category in the investments note.

Current asset investments
Current asset investments include cash on deposit and cash equivalents with a maturity of less than one year, held for investment purposes, and valued at fair value.

Stocks

Stocks are valued at the lower of cost and net realisable value. Goods donated for resale are valued at estimated net realisable value, based on historical trends.

Provisions

Provision for liabilities relates to the estimated future veterinary costs for dogs on the Shared Adoption Scheme and Veterinary Support Fund scheme. Under these schemes, dogs rehomed with certain medical conditions will have the approved veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life. The provision for future costs is estimated, based on the average cost incurred per dog on the schemes, factoring in inflation for future years; the expected number of dogs on the schemes; and the average life span of a dog on the schemes.

Operating leases

Rental applicable to operating leases is charged to the SOFA over the period in which the cost is incurred.

Foreign currency

Foreign currency transactions of individual group entities are translated at the rates applicable on the transaction date. Foreign currency monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All differences are included in the SOFA as other recognised gains or losses.

The results of overseas operations are translated at the average rates of exchange during the year, and the balance sheet translated into sterling at the rate of exchange ruling on the balance sheet date. Exchange differences that arise from translation of the opening net assets and results of foreign subsidiary undertakings are included in reserves.

Pension costs

Pension costs comprise the costs of the Charity's contribution to its employees' pension schemes. The Charity provides a money purchase scheme, which is available to all employees and, alternatively, contributes to certain employees' personal pension plans.

Taxation

Dogs Trust is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains within categories covered by 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 such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period. The subsidiary trading companies do not generally pay UK corporation tax because their policy is to pay qualifying donations out of taxable profits to the Charity. Foreign tax incurred by overseas subsidiaries is charged as it is incurred.

Financial instruments

The Group has financial assets and financial liabilities of a kind that qualify as basic and complex financial instruments.

Basic financial instruments comprise fixed asset investments measured at fair value through profit or loss, and financial assets and liabilities that are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash, trade debtors and other debtors. Financial liabilities held at amortised cost comprise trade creditors and other creditors.

The Charity uses foreign currency forward contracts to manage its exposure to foreign currency exchange risk. These are classified as complex and the fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date.

Details of financial instruments are found in note 23.

Funds

Endowment funds represent those assets which must be permanently held by the Charity. Income arising from the endowment funds can be used in accordance with the objects of the Charity, and is included as unrestricted or restricted income, as specified by the donor. Any capital gains or losses arising on the investments form part of the fund.

The Frank Goddard Jackson endowment fund has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite in future years.

Restricted funds represent funds which must be used for a specific purpose, narrower than the objects of the Charity — such as specific rehoming centres and projects. Where restricted expenditure on projects exceeds restricted income, the balance is applied out of unrestricted funds, shown by a funds transfer.

1. Results from trading activities of group entities

See page 75 for details of the group structure. Dogs Trust Promotions Limited (company number: 00963277) is incorporated in the UK and its primary activity is to sell gifts and licenses. Dogs Trust Ireland CLG is a charity incorporated in Ireland (charity number: 20057978, company number: 396919) and its primary activity is to reduce and, ultimately, see the end of homeless dogs in Ireland. Dogs Trust USA Inc is a non-profit 501 (c)(3) charity registered in USA and its primary activity is to protect dogs from maltreatment, cruelty and suffering. Dogs Trust Foundation Bosnia is a non-profit foundation registered in Bosnia on 2 October 2020 — its primary activity is to protect dogs from maltreatment, cruelty and suffering in Bosnia. Worldwide Veterinary Service (WVS) is a charitable company incorporated in the UK (charity number: 1100485, company number: 04773693), its primary activity is to relieve the suffering and distress of animals throughout the world. Dogs Trust Legacy is a charity registered in the UK (charity number: 227523), its primary activity is to oversee the lottery activity. A summary of the trading results for these entities is shown below (the figures include intercompany trading).

	Dogs Trust Ireland CLG		Dogs Trust Promotions Limited		Dogs Trust USA Inc		Dogs Trust Legacy		Dogs Trust Bosnia Foundation		Worldwide Veterinary Service	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Incoming resources												
Donations	**6,057**	5,518	**-**	-	**114**	99	**29,041**	58,713	**-**	-	**571**	709
Legacies	**516**	346	**-**	-	**-**	-	**30,452**	54,255	**-**	-	**204**	61
Merchandising	**155**	55	**475**	477	**-**	20	**5,169**	7,480	**-**	100	**24**	27
Grant from Dogs Trust Group	**1,731**	2,844	**-**	-	**591**	-	**-**	-	**1,970**	1,644	**7,827**	2,934
Gift-in-kind from Dogs Trust Group	**-**	-	**-**	-	**-**	475	**-**	2,284	**-**	-	**-**	-
Sale of dogs and neuter income	**139**	157	**-**	-	**-**	-	**1,034**	-	**-**	-	**-**	-
Interest received	**-**	-	**-**	-	**-**	-	**1,228**	2,602	**6**	5	**43**	19
Other	**379**	66	**-**	-	**11**	47	**399**	915	**-**	-	**609**	309
Total incoming resources	**8,977**	8,986	**475**	477	**716**	641	**67,323**	126,249	**1,976**	1,749	**9,278**	4,059
Total costs	**(9,271)**	(9,375)	**(199)**	(351)	**(593)**	(1,240)	**(271,790)**	(129,499)	**(2,045)**	(1,865)	**(8,903)**	(4,000)
Net movement for the year	**(294)**	(389)	**276**	126	**123**	(599)	**(204,467)**	(3,250)	**(69)**	(116)	**375**	59
Qualifying charitable contribution	**-**	-	**(275)**	(124)	**-**	-	**-**	-	**-**	-	**-**	-
Retained profit/(loss) for the year	(294)	(389)	1	2	123	(599)	(204,467)	(3,250)	**(69)**	(116)	**375**	59
Funds brought forward 1 January	**3,852**	4,340	**27**	25	**122**	708	**203,046**	204,223	**257**	415	**1,570**	1,511
Exchange gain/(loss) on opening net assets	**(172)**	(99)	**-**	-	**(37)**	13	**1,689**	2,073	**(16)**	(42)	**-**	-
Funds carried forward 31 December	**3,386**	3,852	**28**	27	**208**	122	**268**	203,046	**172**	257	**1,945**	1,570
Total assets	**4,247**	4,725	**532**	1,248	**255**	481	**314**	217,426	**325**	502	**2,112**	1,667
Total liabilities	**(861)**	(873)	**(504)**	(1,221)	**(47)**	(359)	**(46)**	(14,380)	**(153)**	(245)	**(167)**	(97)
Total funds	**3,386**	3,852	**28**	27	**208**	122	**268**	203,046	**172**	257	**1,945**	1,570

2. Donations

	2024 £000s	2023 £000s
Regular donations	42,124	40,091
Appeals	2,431	3,187
Non-recurring donations	5,232	6,959
Corporate donations	4,121	4,366
Gift Aid	8,094	8,133
Membership subscriptions	2,815	1,081
Trusts and major donors	2,692	2,982
	67,509	**66,799**

3. Other trading activities

	2024 £000s	2023 £000s
Sale of goods	5,636	5,557
Fundraising events	173	132
Raffles	2,192	1,463
	8,001	**7,152**

4. Investments

	2024 £000s	2023 £000s
Interest received	760	1,280
Dividends received	925	1,345
	1,685	**2,625**

5. Council members' remuneration and expenses

All Board members are directors of the Charity, which is the parent company. No Board member, or any person connected with them, received any remuneration during the year. Eight Board members were reimbursed for expenses in 2024 totalling £8,668 (2023: five Council members were reimbursed £3,464) covering travel, subsistence and accommodation incurred in connection with their duties as members of the Board of Dogs Trust. No allowances were paid to Board members, and no direct payments to third parties were made on their behalf. The Charity received donations totaling £8,110 (2023: £8,168) from five Board members in the year (2023: seven Board members).

6. Analysis of expenditure

	Grants £000s	Activities undertaken directly £000s	Support costs £000s	2024 Total £000'	2023 Total £000s
Raising funds					
Donations and legacies	-	33,177	3,470	36,647	33,066
Other trading activities	-	4,002	1,255	5,257	5,096
Investments	-	102	-	102	350
	-	**37,281**	**4,725**	**42,006**	**38,512**
Charitable activities					
Rehoming	-	46,231	14,628	60,859	55,474
Preventing problems	599	12,961	5,760	19,320	18,033
International impact	8,170	16,197	128	24,495	21,773
Improving welfare in sourcing and breeding	-	920	403	1,323	1,206
Reach, engagement and influence	-	2,231	361	2,592	3,651
	8,769	**78,540**	**21,280**	**108,589**	**100,137**
Total	**8,769**	**115,821**	**26,005**	**150,595**	**138,649**

Support costs totalling £26,005,000 (2023: £19,973,000) have been allocated across the activities. These include: costs associated with IT totalling £6,961,000; management and administration costs (finance, legal, HR, facilities, programme office and central administration) totalling £13,321,000; central veterinary services totalling £2,012,000; central communications services totalling £1,938,000; and contact centre costs totalling £1,773,000. The costs have been allocated based on payroll costs.

Of the total expenditure above, £9,129,000 (2023: £7,370,000) related to restricted funds. See note 14 for a breakdown of this expenditure.

Included within support costs are governance costs of £922,000 (2023: £756,000). These include the following amounts:

Group auditor's remuneration	2024 £000s	2023 £000s
Audit	153	134
Other assurance services	4	4
Tax and advisory	16	19
	173	**157**

The audit fee of £153,000 includes £130,000 payable to Crowe U.K. LLP for the audit of the Charity and its subsidiaries, excluding Dogs Trust Ireland CLG for which £23,000 is payable to BDO UK LLP.

Total irrecoverable VAT was £2,908,000 (2023: £2,886,000).

Net income is stated after charging rent payable and vehicle and printing lease costs under operating leases of £1,496,000 (2023: £1,500,000).

During the year, the Charity paid grants to its subsidiaries in support of their work. Please see note 21 for further details.

Grants payable to other organisations improving the lives of dogs in the UK and around the world are considered to be part of the costs of activities in furtherance of the objects of the Charity. This is because the Charity's grant programme activity is carried out through organisations, monitored by the Charity, that supports long-term benefits for dogs.

Analysis of expenditure (continued)

(a) International projects:

Grants were made to the following animal welfare organisations outside Dogs Trust Group as detailed below:

Organisation/project	Delivery country (unless UK)	2024 £000s	2023 (restated) £000s
Soi Dog Foundation	Thailand	1,379	1,293
WVS Thailand	Thailand	1,357	655
HOPE & Animal Trust	India	796	1
Dogstar Foundation	Sri Lanka	593	573
AR Sofia	Bulgaria	579	474
Blantyre Society for the Protection and Care of Animals (BSPCA)	Malawi	562	493
WVS India	India	559	801
Animal Rescue Cambodia (ARC)	Cambodia	291	11
Pan Animalia Galapagos (PAG)	Galapagos Islands	250	177
Aware Trust	Zimbabwe	168	236
Ministere de l'Elevage	Guinea	167	-
International Companion Animal Management Coalition	UK	155	-
Provincial Department of Agriculture, Forestry and Fishery (PDAFF)	Cambodia	149	-
Darjeeling Goodwill Animal Shelter	India	113	35
Lanta Animal Welfare	Thailand	105	53
Wildlife Friends Foundation	Thailand	90	60
Universidade Eduardo Mondlane Maputo	Mozambique	83	-
Mbwa Wa Africa Animal Rescue	Tanzania	83	-
Perhimpunan Dokter Hewan Indonesia	Timor	68	-
Mayhew Animal Home	Afghanistan	63	90
Help in Suffering	India	63	69
Charlie's Animal Rescue Centre (CARE)	India	60	-
Beta Zrenjanin	Serbia	58	1
Drustvo Prijatelja Zivotinja Ljubimci Pancevo	Serbia	48	-
Universidad Santo Tomás (UST)	Chile	40	-
Veterinarians for Animal Welfare (VAWZ)	Zimbabwe	40	-
Mekelle University	Ethiopia	36	-
Just Be Friendly (JBF)	India	27	-
Kashamura Jobogo P Matondo (AJ Tours)	Uganda	25	-
Catholic University of Temuco (UCT)	Chile	23	-
Universidad San Francisco de Quito	Ecuador	21	-
Canadian Animal Task Force	Canada	14	15
Tree of Life for Animals	India	14	-
Walking Side by Dog Paws Foundation	Bulgaria	12	-
Viva Poland	Poland	10	-
Socratus Collective Wisdom Corporation	India	10	25
Dog Gang 1500	Bulgaria	8	-
Beta Zajecar	Serbia	5	-
Funda Nenja	South Africa	1	-
Mission Rabies	India, Cambodia and Malawi	-	813
Worldwide Organisation for Animal Health (WOAH)	France	-	31
Society for the Protection of Animals LJUBIMCI	Serbia	-	31
Animals Asia Foundation	China	-	30
Kurtaran Ev Dernegi	Turkey	-	19
ACC Mostar	Bosnia	-	11
Mdzananda Animal Clinic	South Africa	-	11
Lucky Animal Protection Shelter	Pakistan	-	11
Amici Cannis	Ecuador	-	10
Rex Foundation	Hungary	-	10
Tanzania Animal Welfare Society	Tanzania	-	10
Noe Allatotthon Alapitvany	Hungary	-	10
Malta SPCA	Malta	-	10
Cat Care Community	Latvia	-	10
Association HATHI	France	-	10
Koninklijke Hondenbescherming (Royal Association for the Protection of Dogs)	The Netherlands	-	10
Chats du Quercy	France	-	10

Analysis of expenditure (continued)
(a) International projects (continued):

Organisation/Project	Delivery country (Unless UK)	2024 £000s	2023 £000s
Education for African Animal Welfare (EAAW)	Tanzania	-	10
Transylvania Animal Care	Romania	-	9
Red De Apoyo Canino	Venezuela	-	7
Wildlife & Welfare	Turkey	-	6
RSPCA Victoria	Australia	-	5
Association Hearts of Gold	Serbia	-	4
GATO (formerly ARPOL)	Lithuania	-	4
Animal Nepal	Nepal	-	3
Rzeszowskie Stowarzyszenie Ochrony Zwierzat	Poland	-	2
Resue is Life	South Africa	-	1
Bali Animal Welfare	Indonesia	-	1
Bethlehem Animal and Environment Association	Palestine	-	(7)
Other grant payments under £10,000		45	54
Total international grants		**8,170**	**6,208**

Each organisation received one grant in the reporting period.

Grant payments to Mission Rabies in the prior year represent grants paid prior to 1 May 2023. From 1 May 2023, Mission Rabies received Group funding from Dogs Trust in support of its work.

(b) Preventative work grants:

Research grants	2024 £000s	2023 £000s
Grants were made to individuals at the following institutions to support research work:		
University of Edinburgh	134	97
University of Liverpool	120	141
Royal Veterinary College	60	100
University of Lincoln	14	97
The Royal (Dick) School of Veterinary Studies	118	185
University of Salford	33	-
University of Surrey	33	-
	512	**620**
Other grants		
Emergency help grants (i)	87	57
	87	**57**
Total preventative work grants	**599**	**677**

(i) Emergency help grants support free veterinary treatment for dogs belonging to owners who are homeless, or in housing crisis, including neutering operations, vaccination and worming, as well as non-preventative and emergency veterinary procedures.

7. Staff numbers and emoluments

The average monthly number of employees (full time equivalent) analysed by function was:	2024 number	2023 number
Rehoming centres	883	809
Fundraising, prevention, campaigns and publicity	691	783
Management and administration	175	128
	1,749	**1,720**

The average monthly number of employees (headcount) analysed by function was:	2024 number	2023 number
Rehoming centres	981	904
Fundraising, prevention, campaigns and publicity	778	863
Management and administration	184	129
	1,943	**1,896**

Their aggregate emoluments were as follows:	2024 £000s	2023 £000s
Wages and salaries	57,816	51,570
Social security costs	5,366	4,827
Pension costs	6,129	5,434
	69,311	**61,831**

All pensions are paid from unrestricted funds.

Redundancy and termination payments are recognised when there is a demonstrable commitment on an individual or group basis that cannot be realistically withdrawn.

Redundancy and termination costs totalling £113k were incurred in 2024 (2023: £143k) with £nil unpaid at year end. Ex-gratia payments to staff of £nil (2023: £63k) were incurred in 2024 with £nil unpaid at year end.

Number of employees of the Group who earned from:	2024 number	2023 number
£60,001 to £70,000	39	33
£70,001 to £80,000	24	17
£80,001 to £90,000	15	6
£90,001 to £100,000	6	6
£100,001 to £110,000	5	4
£110,001 to £120,000	2	2
£120,001 to £130,000	1	1
£130,001 to £140,000	3	2
£140,001 to £150,000	2	3
£150,001 to £160,000	1	-
£190,001 to £200,000 (*)	1	1
	99	**75**

(*) this band contains the earnings of the Chief Executive in 2024 and 2023.

Key management employees, defined as the Leadership Team in the Report of the Directors, received total remuneration as follows:

	2024 £000s	2023 £000s
Wages and salaries	1,246	1,525
Employer's NI	149	174
Employer's pension	184	235
	1,579	**1,934**

8. Tangible fixed assets

Tangible fixed assets

Group	Freehold land and buildings £000s	Assets under construction £000s	Motor vehicles £000s	Equipment and fittings £000s	Total £000s
Cost					
Balance at 1 January 2024	167,577	4,152	5,018	7,836	184,583
Additions	576	2,372	201	1,185	4,334
Transfers	5,732	(5,732)	-	-	-
Disposals	-	-	(648)	(193)	(841)
Foreign exchange movement	(396)	-	(18)	(23)	(437)
Balance at 31 December 2024	**173,489**	**792**	**4,553**	**8,805**	**187,639**
Accumulated depreciation					
Balance at 1 January 2024	98,197	-	4,529	5,814	108,540
Depreciation charge for year	6,035	-	142	933	7,110
Disposals	-	-	(648)	(150)	(798)
Transfers	-	-	-	-	-
Foreign exchange rate movement	(399)	-	(11)	(17)	(427)
Balance at 31 December 2024	**103,833**	**-**	**4,012**	**6,580**	**114,425**
Net book value at 31 December 2024	**69,656**	**792**	**541**	**2,225**	**73,214**
Net book value at 31 December 2023	69,380	4,152	489	2,022	76,043

Freehold land and buildings includes freehold land of £15.4 million (2023: £15.4 million) that is not depreciated.

Charity	Freehold land and buildings £000s	Assets under construction £000s	Motor vehicles £000s	Equipment and fittings £000s	Total £000s
Cost					
Balance at 1 January 2024	-	-	-	-	-
Transferred in from old Charity at NBV	156,528	5,763	4,588	7,944	174,823
Additions	125	761	111	443	1,440
Transfers	5,732	(5,732)	-	-	-
Disposals	-	-	(648)	-	(648)
Balance at 31 December 2024	**162,385**	**792**	**4,051**	**8,387**	**175,615**
Accumulated depreciation					
Balance at 1 January 2024	-	-	-	-	-
Transferred in from old Charity at NBV	93,004	-	4,231	5,703	102,938
Depreciation charge for year	2,632	-	155	396	3,183
Disposals	-	-	(648)	-	(648)
Balance at 31 December 2024	**95,636**	**-**	**3,738**	**6,099**	**105,473**
Net book value at 31 December 2024	**66,749**	**792**	**313**	**2,288**	**70,142**
Net book value at 31 December 2023	-	-	-	-	-

Freehold land and buildings includes freehold land of £13.7 million (2023: £nil) that is not depreciated.

Intangible fixed assets

Group	Assets under construction £000s	IT software £000s	Total £000s
Cost			
Balance at 1 January 2024	14,803	-	14,803
Additions	1,629	4,408	6,037
Transfers	(14,917)	14,917	-
Foreign exchange movement	(33)	-	(33)
Balance at 31 December 2024	**1,482**	**19,325**	**20,807**
Accumulated amortisation			
Balance at 1 January 2024	-	-	-
Amortisation charge for year	-	2,282	2,282
Disposals	-	-	-
Balance at 31 December 2024	-	2,282	2,282
Net book value at 31 December 2024	**1,482**	**17,043**	**18,525**
Net book value at 31 December 2023	14,803	-	14,803

Intangible fixed assets include the costs incurred in developing the Group's technology platform and application landscape. Amortisation is charged to the SOFA on a straight-line basis against the underlying activity to which the intangible asset relates.

A new finance system and fundraising CRM went live during 2024 and amortisation began to be charged. The net book values of the finance system and fundraising CRM at 31 December 2024 are £4.9m and £7m respectively.

Charity	Assets under construction £000s	IT software £000s	Total £000s
Cost			
Balance at 1 January 2024	-	-	-
Transferred in from old Charity at NBV	14,541	2,199	16,740
Additions	1,030	2,209	3,239
Transfers	(14,917)	14,917	-
Balance at 31 December 2024	**654**	**19,325**	**19,979**
Accumulated amortisation			
Balance at 1 January 2024	-	-	-
Transferred in from old Charity at NBV	-	-	-
Amortisation charge for year	-	2,282	2,282
Disposals	-	-	-
Balance at 31 December 2024	**-**	**2,282**	**2,282**
Net book value at 31 December 2024	**654**	**17,043**	**17,697**
Net book value at 31 December 2023	-	-	-

Intangible fixed assets include the costs incurred in developing the Group's technology platform and application landscape. Amortisation is charged to the SOFA on a straight-line basis against the underlying activity to which the intangible asset relates.

A new finance system and fundraising CRM went live during 2024 and amortisation began to be charged. The net book values of the finance system and fundraising CRM at 31 December 2024 are £4.9m and £7m respectively.

9. Fixed asset investments

The Group	Listed investments and investment cash £000s	Investment properties £000s	2024 Total £000s	2023 Total £000s
Market value at 1 January	68,854	3,750	72,604	70,741
Less: Disposals at market value	(72,081)	-	(72,081)	(76,078)
Add: Acquisitions	70,946	-	70,946	71,881
Add/(less): Investment cash	(6,980)	-	(6,980)	3,987
Net realised gains	2,252	-	2,252	2,986
Net unrealised gains	1,291	(300)	991	(913)
Market value at 31 December	**64,282**	**3,450**	**67,732**	**72,604**

Listed investments and cash investments at market value comprised:

	2024 £000s	2023 £000s
UK fixed interest securities	4,832	16,771
Equities	29,801	33,624
Other investments	28,872	10,961
Cash	777	7,498
	64,282	**68,854**

At 31 December 2024, the Charity held £26,666,000 in ICS Sterling Liquidity Fund. No individual listed investment held at 31 December 2023 had a market value that was material to the Group.

The investment property comprises of a property previously occupied by Dogs Trust which is now being held for investment. A valuation was performed by independent chartered surveyors BNP Paribas Real Estate at 31 December 2024 to determine the fair value of the property.

	2024 £000s	2023 £000s
The historical cost of investments held at 31 December was	**60,970**	66,581

The Charity had £nil fixed asset investments in 2023. On 1 July 2024, as part of the group restructure, Dogs Trust ("the legacy Charity") transferred the carrying value of its fixed asset investments to the new Dogs Trust charity. The total amount transferred was £73,457,000.

10. Stock

	Group		Charity	
	2024 £000s	2023 £000s	2024 £000s	2023 £000s
Finished goods	**550**	450	**384**	-

11. Debtors' analysis

	Group		Charity	
	2024 £000s	2023 £000s	2024 £000s	2023 £000s
Trade debtors	**1,502**	1,659	**1,464**	-
Other debtors	**1,200**	2,172	**1,182**	-
VAT claim	**2,406**	1,878	**2,133**	-
Amount owed by subsidiary companies	**-**	-	**504**	-
Amount owed by parent	**-**	-	**-**	206
Accrued legacies	**33,207**	25,870	**33,207**	-
Prepayments and accrued income	**2,269**	2,299	**1,840**	-
Total	**40,584**	33,878	**40,330**	206

12. Creditors' analysis

	Group		Charity	
	2024 £000s	2023 £000s	2024 £000s	2023 £000s
Trade creditors	**3,206**	2,331	**2,798**	-
Other creditors	**1,837**	2,856	**1,609**	-
Accruals and deferred income	**3,611**	6,779	**3,010**	137
Amounts owed to subsidiary companies	**-**	-	**-**	-
Total	**8,654**	**11,966**	**7,417**	**137**

	Group		Charity	
Movement in deferred income	2024 £000s	2023 £000s	2024 £000s	2023 £000s
Balance at 1 January	**1,049**	771	**-**	-
Transfer from old Charity	**-**	-	**1,049**	-
Utilised in the year	**(1,049)**	(771)	**(1,049)**	-
Deferred income in the year	**847**	1,049	**847**	-
Balance at 31 December	**847**	1,049	**847**	-

Deferred income is: membership income received during this year but in respect of next year; raffle ticket income received in respect of raffles drawn next year; and Dog School fee income received in respect of classes next year.

13. Provision for liabilities

	Group		Charity	
	2024 £000s	2023 £000s	2024 £000s	2023 £000s
Shared Adoption Scheme	**3,390**	3,554	**3,390**	-

	Group		Charity	
Movement in provision for liabilities	2024 £000s	2023 £000s	2024 £000s	2023 £000s
Balance at 1 January	**3,554**	6,188	**-**	-
Transfer from old Charity	**-**	-	**3,554**	-
Utilised in the year	**(754)**	(713)	**(754)**	-
Charged to the SOFA	**590**	(1,921)	**590**	-
Balance at 31 December	**3,390**	3,554	**3,390**	-

Provision for liabilities relates to the estimated future vetinerary costs for dogs on the shared adoption and veterinary support schemes. Under the shared adoption and veterinary support schemes, dogs rehomed with certain medical conditions will have their veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life.

14. Total funds

£000s	Balance 1 January 2024 (restated)	Movement in funds in 2024: Income	Expenditure	Transfers	Gains and revaluations	Balance 31 December 2024
Unrestricted funds						
Revaluation reserve	**(960)**	-	-	-	(300)	**(1,260)**
Designated funds		-	-	-	-	
Rehoming Centre Development Fund	31,916	-	-	8,282	-	40,198
Fund for Fixed Assets	90,847	-	-	892	-	91,739
Grants Fund	1,976	-	(1,976)	1,538	-	1,538
CBR Bursary Fund	102	-	(21)	-	-	81
Total designated funds	**124,841**	**-**	**(1,997)**	**10,712**	**-**	**133,556**
Free reserves	**83,703**	133,419	(139,469)	(10,712)	3,214	**70,155**
Total unrestricted funds	**207,584**	**133,419**	**(141,466)**	**-**	**2,914**	**202,451**
Restricted income funds						
Freedom	81	81	(146)	-	-	16
Together through Homelessness	16	25	(25)	-	-	16
Dog School	-	1	(1)	-	-	-
Puppy Smuggling	-	-	-	-	-	-
Neutering	-	-	-	-	-	-
Worldwide	-	12	(12)	-	-	-
Ukraine	-	-	-	-	-	-
Education	-	-	-	-	-	-
Veterinary	-	-	-	-	-	-
Ballymena	21	578	(573)	-	-	26
Basildon	70	263	(251)	-	-	82
Bridgend	18	102	(94)	-	-	26
Canterbury	7	357	(357)	-	-	7
Cardiff	14	-	-	-	-	14
Darlington	10	299	(297)	-	-	12
Evesham	5	194	(194)	-	-	5
Glasgow	12	645	(644)	-	-	13
Ilfracombe	6	829	(828)	-	-	7
Kenilworth	1	581	(581)	-	-	1
Leeds	49	373	(340)	-	-	82
London	2	629	(627)	-	-	4
Loughborough	3	95	(94)	-	-	4
Manchester	1	84	(84)	-	-	1
Merseyside	58	590	(591)	-	-	57
Newbury	21	117	(113)	-	-	25
Penrith	3	-	-	-	-	3
Salisbury	29	480	(478)	-	-	31
Shoreham	9	357	(345)	-	-	21
Shrewsbury	10	1,355	(1,355)	-	-	10
Snetterton	13	218	(215)	-	-	16
West Calder	11	575	(575)	-	-	11
Capital Projects	-	-	-	-	-	-
Home from Home Pilot (Dundee)	-	-	-	-	-	-
Pet Friendly Housing Pilot	122	-	(122)	-	-	-
Evesham Capital Appeal	46	15	(61)	-	-	-
Thailand - Chonburi Project		93	(93)			-
Harefield Kennel Refurbishment	-	701	(33)	-	-	668
Total restricted income funds	**638**	**9,649**	**(9,129)**	**-**	**-**	**1,158**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**209,134**	**143,068**	**(150,595)**	**-**	**2,914**	**204,521**

Details of the use of designated funds can be found in the reserves policy on page 61.
Details of the use of endowment and restricted funds can be found in the accounting policy on page 61.

Total funds (continued)

£000s	Balance 1 January 2023	Movement in funds in 2023 (restated) Income	Expenditure	Transfers	Gains and revaluations	Balance 31 December 2023
Unrestricted funds						
Revaluation reserve	**530**	**-**	**-**	**-**	**(1,490)**	**(960)**
Designated funds		-	-	-	-	
Rehoming Centre Development Fund	33,600	-	-	(1,684)	-	31,916
Fund for Fixed Assets	86,455	-	-	4,392	-	90,847
Grants Fund	1,799	-	(1,799)	1,976	-	1,976
CBR Bursary Fund	121	-	(19)	-	-	102
Total designated funds	**121,975**	-	(1,818)	4,684	-	**124,841**
Free reserves	**84,583**	**129,890**	**(129,460)**	**(4,684)**	**3,374**	**83,703**
Total unrestricted funds	**207,088**	**129,890**	**(131,278)**	**-**	**1,884**	**207,584**
Restricted income funds						
Freedom	81	155	(155)	-	-	81
Hope	16	37	(37)	-	-	16
Dog School	-	3	(3)	-	-	-
Puppy smuggling	-	-	-	-	-	-
Neutering	-	1	(1)	-	-	-
Worldwide	-	17	(17)	-	-	-
Ukraine appeal	-	3	(3)	-	-	-
Education	-	11	(11)	-	-	-
Veterinary	-	10	(10)	-	-	-
Ballymena	-	311	(290)	-	-	21
Basildon	6	137	(73)	-	-	70
Bridgend	15	367	(364)	-	-	18
Canterbury	7	90	(90)	-	-	7
Cardiff	9	58	(53)	-	-	14
Darlington	11	376	(377)	-	-	10
Evesham	5	674	(674)	-	-	5
Glasgow	12	306	(306)	-	-	12
Ilfracombe	7	141	(142)	-	-	6
Kenilworth	5	844	(848)	-	-	1
Leeds	58	387	(396)	-	-	49
London	11	66	(75)	-	-	2
Loughborough	7	37	(41)	-	-	3
Manchester	1	154	(154)	-	-	1
Merseyside	2	156	(100)	-	-	58
Newbury	18	222	(219)	-	-	21
Penrith	1	2	(1)	-	-	3
Salisbury	17	111	(99)	-	-	29
Shoreham	7	700	(698)	-	-	9
Shrewsbury	6	306	(302)	-	-	10
Snetterton	15	39	(41)	-	-	13
West Calder	1	260	(250)	-	-	11
Capital projects	1,000	-	(1,000)	-	-	-
Home from Home pilot (Dundee)	128	-	(128)	-	-	-
Pet Friendly Housing pilot	241	-	(119)	-	-	122
Evesham capital appeal	-	88	(42)	-	-	46
Mission Rabies	166	86	(252)	-	-	-
Total restricted income funds	**1,853**	**6,155**	**(7,371)**	**-**	**-**	**638**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**209,853**	**136,045**	**(138,649)**	**-**	**1,884**	**209,134**

Following updated technical advice, the revaluation reserve has been restated to only include revaluations relating to the Charity's investment property. This fund previously included gains and losses related to the Charity's listed investments portfolio, however these gains and losses are now recognised as a movement in free reserves.

Total funds (continued)

Details of the use of designated funds can be found in the reserves policy on page 61.
Details of the use of endowment and restricted funds can be found in the accounting policy on page 61.

15. Analysis of Group net assets between funds

Represented in 2024 by:	Unrestricted £000s	Restricted £000s	Endowment £000s	Total £000s
Tangible fixed assets	91,739	-	-	91,739
Investments	67,062	-	670	67,732
Stock	550	-	-	550
Debtors	40,584	-	-	40,584
Cash at bank and in hand	14,560	1,158	242	15,960
Current liabilities	(8,654)	-	-	(8,654)
Provision for liabilities	(3,390)	-	-	(3,390)
Total net assets	**202,451**	**1,158**	**912**	**204,521**

Represented in 2023 by:	Unrestricted £000s	Restricted £000s	Endowment £000s	Total £000s
Tangible fixed assets	90,846	-	-	90,846
Investments	71,934	-	670	72,604
Stock	450	-	-	450
Debtors	33,878	-	-	33,878
Cash at bank and in hand	25,997	637	242	26,876
Current liabilities	(11,966)	-	-	(11,966)
Provision for liabilities	(3,554)	-	-	(3,554)
Total net assets	**207,585**	**637**	**912**	**209,134**

16. Operating leases

The following future minimum lease payments under non-cancellable operating leases are payable for each of the following periods:

	Group				Charity			
	2024 £000s Land and buildings	2024 £000s Motor vehicles	2024 £000s Total	2023 £000s Total	2024 £000s Land and buildings	2024 £000s Motor vehicles	2024 £000s Total	2023 £000s Total
Within one year	625	6	631	634	623	6	629	-
Between one and five years	1,036	1,178	2,214	1,701	1,008	1,178	2,186	-
After five years	-	-	-	-	-	-	-	-
	1,661	**1,184**	**2,845**	**2,335**	**1,631**	**1,184**	**2,815**	**-**

17. Grant commitments

As at 31 December 2024, the following expected future grant payments to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2024 £000s	2023 £000s
Within one year	538	976
Between one and five years	1,000	1,000
	1,538	**1,976**

18. CBR bursary commitments

As at 31 December 2024, the following expected future payments to bursary recipients are expected, if conditions are met by the recipient as the bursary falls due:

	2024 £000s	2023 £000s
Within one year	40	40
Between one and five years	41	62
	81	**102**

19. Capital commitments

Council have authorised the following major development project expenditure over the next five years:

Redevelopment of centres	Authorised and contracted £000s	Authorised not contracted £000s	Total £000s
Ballymena	116	-	**116**
Glasgow	-	4,150	**4,150**
Leeds	-	555	**555**
Kenilworth	-	2,975	**2,975**
Merseyside	-	11,334	**11,334**
Basildon	-	150	**150**
Harefield	502	-	**502**
Canterbury	-	30	**30**
Cardiff	-	75	**75**
Darlington	-	50	**50**
Loughborough	-	30	**30**
Manchester	-	101	**101**
West Calder	-	10,642	**10,642**
Salisbury	-	30	**30**
Shoreham	-	30	**30**
Snetterton	-	30	**30**
Other	-	9,398	**9,398**
Total	**618**	**39,580**	**40,198**

20. Contingent liabilities

The Charity has given an indemnity to repay £1.6 million (2023: £1.6 million) related to legacy bequests, should the relevant estates be claimed against.

21. Related party transactions

In accordance with Financial Reporting Standard 102, the related party transactions entered into by the Charity are detailed below. All transactions that arose were in the normal course of business.

During the year a grant of £1,731,000 (2023: £2,844,000) was granted to Dogs Trust Ireland CLG in support of its work. £11,000 (2023: £14,000) was owed to the Charity from Dogs Trust Ireland CLG at the year end.

The Charity invoiced £10,000 (2023: £10,000) for office services provided to Dogs Trust Promotions Limited, a subsidiary of the Charity. Dogs Trust Promotions Limited gifts its taxable profits to the Charity each year; in 2024, this amounted to £274,000 (2023: £149,000). The Charity was owed £501,000 (2023: £1,237,000) by Dogs Trust Promotions Limited at the the year end.

Grants totalling £591,000 (2023: £nil) were paid to Dogs Trust USA in 2024 in support of its work. Of this amount, £nil was oustanding at the year end (2023: £nil). Dogs Trust USA owed £nil (2023: £344,000) to the Charity at year end.

Grants totalling £1,970,000 (2023: £1,644,000) were paid to Dogs Trust Foundation Bosnia by the Charity in 2024 in support of its work. Of this amount, £nil was outstanding at the year end (2023: £nil). Dogs Trust Foundation Bosnia owed £nil (2023: £nil) to the Charity at the year end.

Grants totalling £1,379,000 (2023: £1,293,000) were paid to Soi Dog Foundation, a charity whose trustees include Mr P Daubeny, who was a director of the Charity in 2024. Of this amount, £nil was outstanding at the year end.

Grants totalling £134,000 (2023: £97,000) were paid to the University of Edinburgh. Prof D Argyle and Mrs S Murphy, who were directors of the Charity in both years, are employees of the University of Edinburgh. Of this amount, £nil was outstanding at the year end (2023: £nil).

Grants totalling £7,565,000 (2023: £2,934,000) were paid to Worldwide Veterinary Service in 2024 in support of its work. Of this amount, £nil was oustanding at the year end (2023: £nil). Grants totalling £262,000 (2023: £nil) were paid from Dogs Trust USA to Worldwide Veterinary Service in 2024. Of this amount, £nil was oustanding at the year end (2023: £nil).

22. Contingent legacy income

In addition to the legacy income recognised in the SOFA, by the 31 December 2024, the Charity had been notified of 377 residuary legacies (2023: 299 residuary legacies) with a total estimated value of £25,455,000 (2023: £28,617,000). These legacies do not satisfy the criteria relating to probability and/or reliable estimate required by our accounting policy to recognise the income during the year. They are therefore disclosed here as a contingent asset.

23. Financial instruments

The Charity's financial instruments comprise fixed asset investments (see note 9) measured at fair value through profit or loss, and other financial assets, which comprise cash, trade debtors and other debtors (see note 11), and financial liabilities, which comprise trade creditors and other creditors (see note 12), measured at amortised cost.

The Charity uses foreign exchange forward contracts to manage its exposure to foreign currency exchange risks. The fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. The relevant forward exchange rate used is sterling:euro. At 31 December 2024, the Charity had no outstanding forward currency commitments (2023: €nil).

24. Post balance sheet events

The Charity is currently going through a strategic transformation to deliver its new strategy. Following a collective staff consultation which ended in May 2025, 307 roles have been confirmed to be at risk of redundancy, with at least 290 redeployment opportunities. Individual consultations are currently underway with affected member of staff.

One of the Charity's head offices, Clarissa Baldwin House, was listed for sale prior to 31 December 2024. Completion of the sale took place in July 2025. The amount received from the sale does not indicate any impairment to the value of the building is required in these financial statements.

25. Merger accounting disclosures

Analysis of principle SOFA components for the current reporting period:	Dogs Trust Worldwide (pre-merger) £000s	Dogs Trust (pre-merger) £000s	Dogs Trust "new charity" (post-merger) £000s	Combined total £000s
Total income	-	63,621	71,335	**134,956**
Total expenditure	(1,511)	(64,439)	(72,435)	**(138,385)**
Net income/ (expenditure)	**(1,511)**	**(818)**	**(1,100)**	**(3,429)**
Other gains/ (losses)	-	69	(37)	**32**
Net movement in funds	**(1,511)**	**(749)**	**(1,137)**	**(3,397)**

Analysis of principal SOFA components for the previous reporting period:	Dogs Trust Worldwide (pre-merger) £000s	Dogs Trust (pre-merger) £000s	Combined total £000s
Total income	6,938	126,249	**133,187**
Total expenditure	(6,854)	(127,426)	**(134,280)**
Net income/ (expenditure)	**84**	**(1,177)**	**(1,093)**
Other gains/ (losses)	-	-	**-**
Net movement in funds	**84**	**(1,177)**	**(1,093)**
Total funds brought forward	258	204,223	**204,481**
Total funds carried forward	**342**	**203,046**	**203,388**

Analysis of net assets at the date of merger:	Dogs Trust Worldwide £000s	Dogs Trust £000s	Combined total £000s
Net assets	**110**	**202,799**	**202,909**
Represented by:			
Unrestricted funds	110	201,431	**201,541**
Restricted income funds	-	456	**456**
Endowment funds	-	912	**912**
Total funds	**110**	**202,799**	**202,909**

26. Pro forma balance sheet

On 1 July, halfway through the financial year, Dogs Trust ("the legacy Charity") transferred all of its activity, assets and liabilities to Dogs Trust Worldwide, except those related to its lottery and raffle activity. These consolidated financial statements are required to show the Charity-only balance sheet balances for both 2024 and 2023. Therefore, the Charity-only columns on the balance sheet on page 73 present the amounts relating to the "new Charity", formerly known as Dogs Trust Worldwide, which in 2023 included solely the assets and liabilities relating to the international activity of Dogs Trust Worldwide. For comparative purposes, this note to the accounts presents the balance sheet using the 2023 Charity-only balances of the legacy Charity to demonstrate a more like-for-like comparison of the assets and liablilities of the main entity of the Group year-on-year:

	Consolidated		Charity	
	2024 £000s	2023 £000s	2024 £000s	2023 £000s
Fixed Assets				
Tangible fixed assets	73,214	76,043	70,142	72,908
Intangible fixed assets	18,525	14,803	17,697	14,067
Investments	67,732	72,604	67,732	72,604
	159,471	**163,450**	**155,571**	**159,579**
Current Assets	550	450	384	382
Stock	40,584	33,878	40,330	34,717
Debtors	15,960	26,876	12,994	22,748
Cash at bank and in hand	**57,094**	**61,204**	**53,708**	**57,847**
Creditors: amounts falling due within one year	**(8,654)**	**(11,966)**	**(7,417)**	**(10,826)**
Net Current Assets	**48,440**	**49,238**	**46,291**	**47,021**
Provisions for liabilities	**(3,390)**	**(3,554)**	**(3,390)**	**(3,554)**
Net Assets	**204,521**	**209,134**	**198,472**	**203,046**
The Funds of the Charity				
Unrestricted funds				
Revaluation reserve	(1,260)	(960)	(1,260)	(960)
Designated reserves: Development fund	40,198	31,916	40,198	31,916
Designated reserves: Grants fund	1,538	1,976	1,538	1,976
Designated reserves: Fixed asset reserve	91,739	90,847	87,839	86,975
Designated reserves: CBR Bursary reserve	81	102	81	102
Free reserves	70,155	83,703	68,008	81,487
Total unrestricted funds	202,451	207,584	196,404	201,496
Restricted income funds	1,158	638	1,156	638
Endowment funds	912	912	912	912
Total Group/Charity Funds	**204,521**	**209,134**	**198,472**	**203,046**

Contact us

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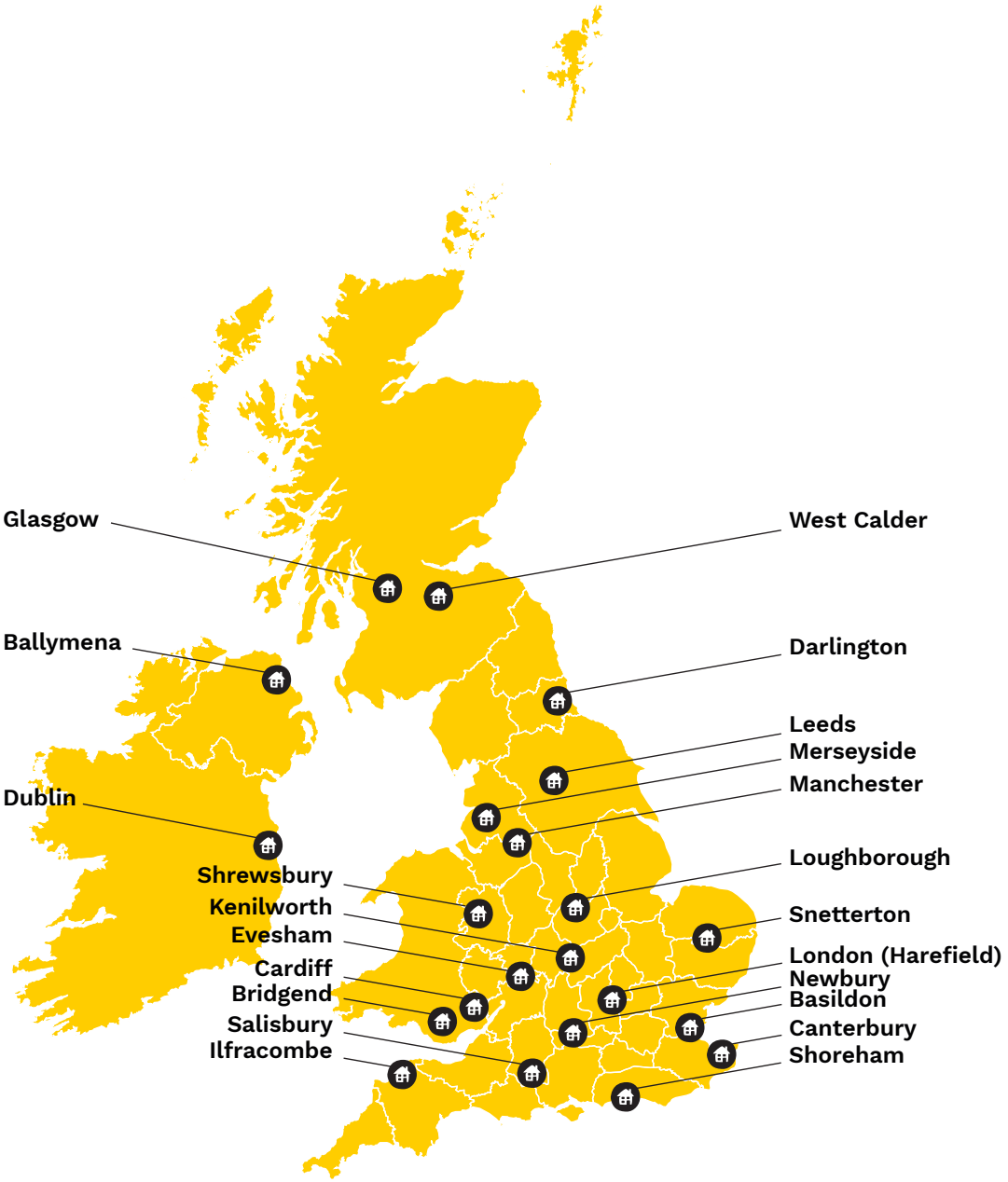
Where to find us

To find opening times and directions for any of our rehoming centres, please visit **dogstrust.org.uk/our-centres**

To find your nearest Dog School, please visit **dogstrust.org.uk/dogschool**

To find your local Dogs Trust charity shop, please visit **dogstrust.org.uk/support-us/our-shops/charity-shops**



External advisors

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Investment advisors: Sarasin & Partners LLP, Juxon House, 100 St Paul's Churchyard, London, EC4M 8BU

Image credits

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Dogs Trust is a charity registered in England and Wales (1167663), and in Scotland (SC053144), and a company limited by guarantee registered in England and Wales (09365971).

DOGS TRUST

England & Wales - Charity number 1167663

Accounts

Dogs Trust Worldwide Annual Report 2023

For the year ended 31 December 2023

The journey continues

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Mission statement

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

Welcome from our Chair and Executive Director

Dogs Trust Worldwide exists to improve the lives of dogs around the world, with a particular focus on the regions where we feel we can make the biggest impact: Thailand, India and Sri Lanka and, in the Western Balkans Bosnia and Herzegovina, Bulgaria and Serbia. We proactively work with local partners to address the dog welfare issues that most need our help. Through this work, we aim to make the world a safe and happy place for dogs and create a stronger bond between dogs and people in these regions.

In 2023, our small team supported our incredibly dedicated and resourceful in-country partners to carry out vital work in 38 countries. We facilitated the vaccination and care of hundreds of thousands of dogs, trained hundreds of vets and educated hundreds of thousands of children. We are deeply grateful to our partners on the ground who achieve so much in challenging environments and contexts, their hard work is inspiring. And to our brilliant Dogs Trust Worldwide Team and supporting teams within Dogs Trust who make it possible for us to help so many dogs around the world and the communities where those dogs live.

In October 2023, we held our 23rd International Companion Animal Welfare Conference (ICAWC) in Cyprus. It was a brilliant event, offering invaluable practical assistance to animal welfare organisations who are striving to make meaningful and lasting improvements to dog welfare in their communities.

Our heartfelt thanks go to our supporters and donors. This work towards our mission, to see all dogs in the world living a safe and happy life, would not be possible without their incredible generosity and kindness. We are so very grateful.

Graeme Robertson
Chair

Karen Reed
Executive Director

Achievements in 2023

Thanks to the hard work and dedication of our partners around the world, we've achieved great results in 2023, including:

Neutering and vaccination

114,292 dogs neutered

161,767 dogs vaccinated against rabies

Training and education

289 vets trained

277,061 children educated about staying safe around dogs

In 2023, we supported 48 projects in 29 countries.

The Americas

3 projects

Grants totalling £33,000

Africa

6 projects

Grants totalling £532,400

Europe

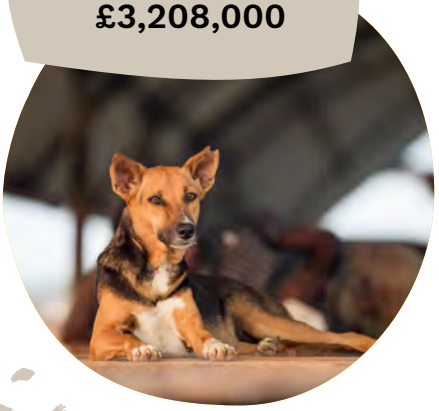
20 projects

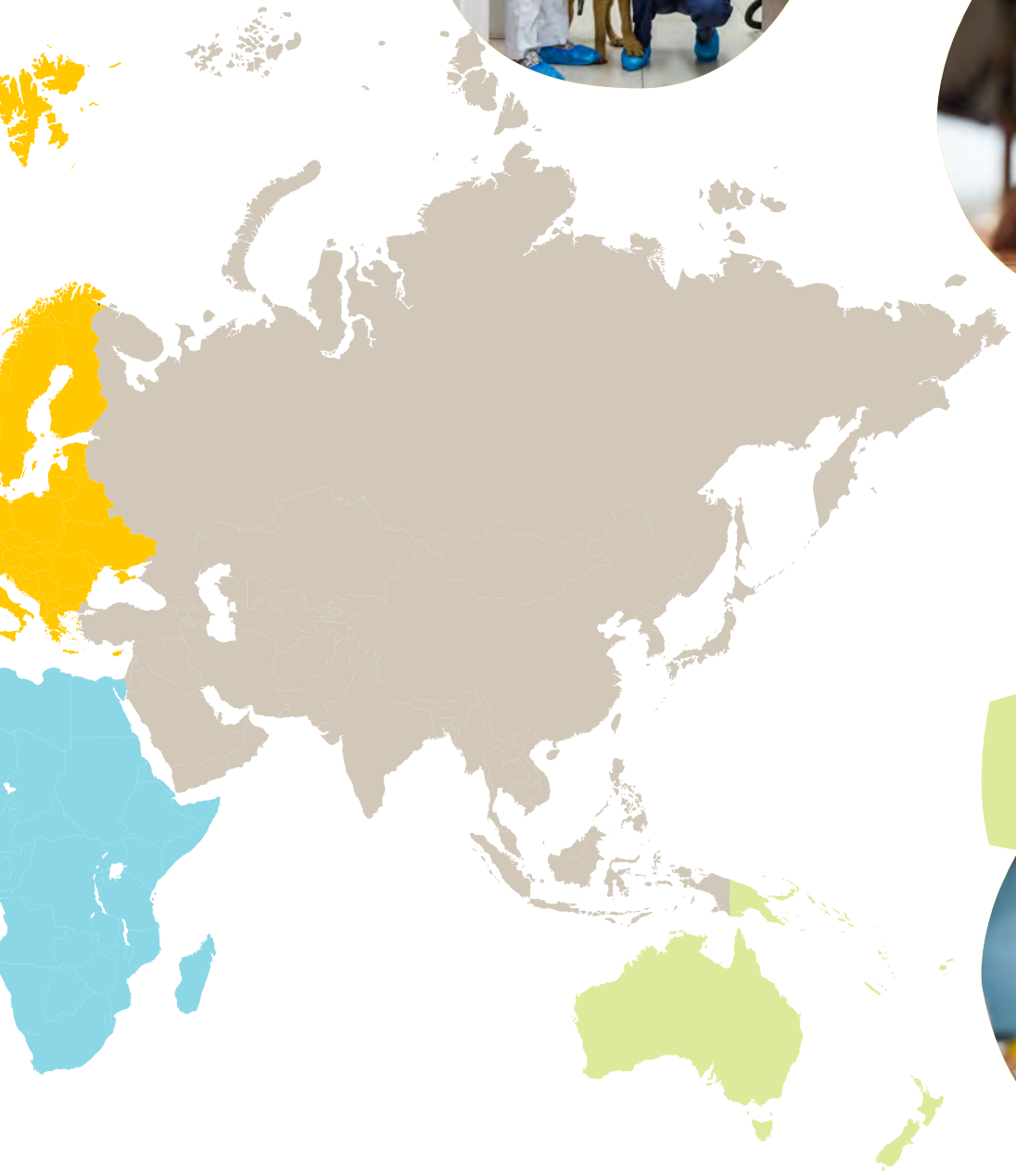
Grants totalling £2,304,000

Asia

18 projects

Grants totalling £3,208,000





Oceania

1 project

Grants totalling £5,200

Global Champions Programme

11 **grants approved**
for projects in Europe

10 **grants approved**
for projects in Asia, Africa and the Americas

2023 saw a successful round of small grant funding through the Global Champions Fund, with 35 applications received for the European fund (funded by Purina Europe) and 36 non-European applications. These resulted in 11 grants approved for projects in Europe (totaling £101,140, across eight countries) and 10 grants outside of Europe (totaling £102,621, across eight countries).

We also provided small emergency grants to support projects in Turkey following the February 2023 earthquake and a project in Lithuania supporting Ukrainian refugees with their dogs.

International Training Programme (ITP) and European specific Training Programme (ETP)

Our online International Training Programme (ITP) took place in March (for non-European delegates) and we held the first European specific Training Programme (ETP) online in September. These programmes are a series of 20+ online presentations and workshops held over one week (Europe) and two weeks (outside of Europe) covering subjects from surveying street dogs, canine behaviour and veterinary surgical protocol, to best practices in fundraising and the use of social media.

12 **delegates**
from 8 countries attended ITP

15 **delegates**
from 7 countries attended ETP

International Companion Animal Welfare Conference (ICAWC)

ICAWC is usually held as a face-to-face conference in different European countries, bringing together the companion animal welfare community to share experiences, challenges and solutions and keep up to date with the latest developments.

In 2023, 240 delegates from 31 countries attended the 23rd ICAWC held in Cyprus. Sessions included panel discussions on disaster response and disaster preparedness. Presentations included those from our partners Soi Dog Foundation, Dogstar Foundation, Help in Suffering, Dogtown South Africa and Save the Dogs.

Other conferences

We also presented work on a previous project with Bali Animal Welfare Association at the Animals for Asia conference in Malaysia, and sponsored sessions at the Animals Asia conference in China.

Members of our team also took part in the online International Companion Animals Coalition (ICAM) conference, as part of the scientific committee and to present on our work.

INTERNATIONAL COMPANION
ANIMAL WELFARE CONFERENCE
INTERNATIONAL
COMPANION
ANIMAL WELFARE
CONFERENCE
DogsTrust
Worldwide
In partnership with
PURINA®

Bosnia

Neutering and vaccination

5,144 dogs neutered and vaccinated in Bosnia in 2023

Training and education

51 **vets trained**
in high quality surgical sterilisation through nine training courses.

56,682 **children taught to stay safe**
around dogs through our education programme in schools.

297 **dogs and their owners completed Dog School**

18 **dogs found happy forever homes**
in Bosnia through the small fostering scheme in Sarajevo.

Dogs Trust's work in Bosnia is now implemented through a legally registered entity in Bosnia and Herzegovina: Dogs Trust Worldwide Foundation Bosnia.

In 2023, we completed an external impact assessment of our 10 years in Bosnia and Herzegovina (BiH), which showed that our initial objective, to help local authorities establish a sustainable Dog Population Management (DPM) system and implement no-kill Animal Welfare Law, was largely being achieved.

Our six programmes in the region — neutering campaigns, veterinary training, education in schools, Dog School, fostering to adoption, and marketing and public awareness — are demonstrate how a humane and holistic Dog Population Management approach can solve a stray dog problem with clear quantifiable results. Dogs Trust's work in BiH can be a model for the wider Balkans and possibly the eastern Europe region.

Throughout 2023, the team was active in the community, helping important stakeholders to improve dog welfare and raising awareness with the wider public through media campaigns, social media posts, publications and events.

Dogs Trust Bosnia participated in the 5th World Organisation for Animal Health (WOAH) regional workshop on dog population management for Balkan countries in Croatia, presenting on how Dogs Trust is influencing government and communities on dog welfare issues in Bosnia and Herzegovina.

The Bosnia Foundation provided support for the expansion of Dogs Trust Worldwide (DTW) in Bulgaria through Dogs Trust Worldwide and Animal Rescue Sofia's first public event promoting rehoming and responsible ownership in Sofia in June.

A dog owner who attended Dog School classes said:

"I am not inexperienced as a dog owner, so I did not have too high expectations, but I still decided to register to see if there is something I can still learn. Dog School exceeded my expectations by far, especially the expertise and conduct of our trainers Mirza and Ensar which I must praise. They managed to explain the principles of the training to us in such a simple way. Basically, I realised, this is a training for owners, because it is all up to them, not up to the dogs. I would wholeheartedly recommend the Dog School to all dog owners I know because after this training their lives and the lives of their pets will be much better."

Thailand

Neutering and vaccination

89,685 **dogs neutered and vaccinated against rabies through our partnerships in Thailand in 2023**

81,263 with Soi Dog Bangkok*

3,865 with Soi Dog Chonburi*

2,358 with Lanta Animal Welfare

2,199 with Wildlife Friends Foundation Thailand

Our work in Thailand continued to grow in 2023, through collaborations with three in-country partners: Soi Dog Foundation, Lanta Animal Welfare, and Wildlife Friends Foundation Thailand.

Since 2016, we've partnered with **Soi Dog Foundation** in Greater Bangkok, aiming to sterilise 80% of the roaming dog population within 10 years. Between 2016 and 2022, the programme was scaled up from two to eight mobile clinics, working systematically through Greater Bangkok.

In 2023, we signed a new five-year agreement with Soi Dog Foundation for the continuation of the programme. This new agreement will add further mobile clinics in Bangkok and enable the sterilisation of up to 100,000 dogs per year.

This year, a paper published in *Animals* titled 'Impact assessment of free-roaming dog population management by Catch, Neuter, Vaccinate and Return in Greater Bangkok', highlighted the positive impact of the programme from 2016 – 2021. And our most recent annual dog population survey shows the continued positive impact on the roaming dog population in the region.

The mean sterilisation coverage on the surveyed routes has increased from the baseline of 0.1% in 2016 to 70.7% in 2023, while dog density has reduced significantly over time, with an average decline of 54% over the seven-year period. There is a dose dependent effect of sterilisation on the density of dogs; as the sterilisation rate increases, the rate of decline in free-roaming dogs over time also increases. In addition, the proportion of lactating females has reduced steeply over time, with a 58% decline on average per year, resulting in zero lactating females being recorded in 2023. There was also an 11% decline on average per year in the number of puppies, which indicates that breeding activity of free-roaming dogs has been greatly reduced.

Furthermore, there are visible signs of an improvement in dog welfare, with a 17% decrease per year in the odds of a dog being in poor body condition, and a 10% decline per year in the odds of a dog having a severe skin problem. There was also a highly significant increase in the percentage of dogs with visible signs of ownership, with a 37% increase per year in the odds that a dog showed some sign of ownership. Such a steep increase suggests that Catch Neuter Vaccinate Return (CNVR) may be creating greater value in both owned roaming and free-roaming dogs, with people expressing their connection to these dogs by identifying them in some way to show that they are recognised individuals that have value.

* Total dogs neutered and vaccinated since start of partnership with Soi Dog – 331,391

A recent Knowledge, Attitudes and Practices (KAP) survey has also highlighted the positive impact of the programme on the community. When compared to those people living in areas where CNVR had not taken place, people living in CNVR areas were less likely to report annoyance or concern about free-roaming dogs in the previous month. They also reported being less troubled by dogs today than they were nine years ago prior to the commencement of the CNVR intervention. People living in CNVR areas also had higher odds of reporting that they were 'happy' or 'accepting' of the number of free-roaming dogs on their street. This could be because they had experienced a decline in trouble with dogs, but it could also potentially be due to a perceived decline in free-roaming dog numbers since the launch of the CNVR intervention.

In Chonburi district, we agreed a new project with Soi Dog Foundation which will use two mobile clinic teams to sterilise up to 25,000 dogs in two years, with the long-term objective to sterilise 80% of the roaming dog population.

We've been working with **Lanta Animal Welfare** since 2021 in two sub-districts of Krabi province; by April 2023, 80% of the roaming dogs in these sub-districts had been neutered. To build on this incredible progress, we agreed a further grant to expand the work into two more sub-districts, where the project is on track to complete its targets. We hope to agree a long-term project to complete the remaining three sub-districts, sterilising over 80% of the roaming dog population in the whole of Krabi province.

We work with **Wildlife Friends Foundation Thailand (WFFT)** on a programme in Cha-am and Hua Hin towns which aims to visibly improve dog welfare, reduce roaming dog density, reduce rabies risk, reduce human-dog conflict, and improve community engagement leading to more dogs being brought to the clinic for surgery. In 2023, we supported WFFT through a mentoring programme, including support with veterinary skills and dog catching training. With the current grant near to completion, our next step will be to analyse survey data to assess the impact of the project so far, with the intention of further expanding the partnership.

Soi Dog

Sri Lanka and India

Neutering and vaccination

11,305 dogs neutered and vaccinated against rabies through our partnerships in Sri Lanka and India in 2023

4,155 further dogs administered vaccines

315 further dogs neutered

Dog Star Foundation
8,153 dogs neutered and vaccinated (96% of 8,500 target)
315 dogs neutered only

Help in Suffering
2,624 neutered and vaccinated
2,116 vaccinated only

Darjeeling Goodwill Animal Shelter
528 neutered and vaccinated
2,039 vaccinated only

As a key area of strategic focus, we continue our work with three tried and tested partners in south Asia: DogStar in Sri Lanka and Help in Suffering (Rajasthan) and Darjeeling Goodwill Animal Shelter (Northern Bengal) in India.

We've been working with **Dogstar Foundation** in Sri Lanka since 2014. In 2023, we signed a new five-year grant agreement for the expansion of a dog population management and rabies eradication programme across the whole of Gampaha District, and to develop government capacity to maintain the programme long-term. The programme aims to sterilise and vaccinate 80% of the roaming dog population in Gampaha District within the next 10 years. An additional mobile clinic vehicle is being sourced, which will double the capacity of the programme.

Through this work, we expect to see a reduction in the dog population, as well as human and canine rabies cases, and an improvement in dog health and welfare highlighted through improved body and skin condition scores. We also aim to commence a joint pilot project with the Ministry of Health, to ensure that they have the knowledge and skills to help maintain the programme in Gampaha District, and to deliver an effective dog population management and rabies vaccination programme across the country.

In India, a rabies control project with **Darjeeling Goodwill Animal Shelter (DGAS)** in Northern Bengal completed its first year, vaccinating 2,039 dogs with an 87% vaccination coverage rate in Darjeeling town. Through their 24-hour helpline and service to collect and assess suspected rabid dogs, 99 dogs were tested with 16 found to be rabies positive and 19 dog bite victims received first-aid and ongoing PEP treatment guidance. Rabies awareness workshops were held with 2,491 people, ranging from primary school students to the Government Veterinary Department. The project allowed DGAS to build on their relationships with local and regional stakeholders, generating stronger collaboration on rabies control in Darjeeling and gaining access to rabies surveillance data.

We have agreed a second year of funding which will allow for expansion to neighbouring town Mirik and baseline data gathering in Kurseong.

We also supported a second project in collaboration with DGAS which maintained sterilisation coverage in the 32 wards of Darjeeling Municipality and expanded the programme to 15 tea estates and three buffer zones, reaching above 73% sterilization coverage.

In Rajasthan, our partner **Help in Suffering (HIS)** made brilliant progress and exceeded the sterilisation target for 2023. To continue this great work, we've agreed a further 12-month grant to enable the sterilisation and vaccination of 3,500 female dogs and vaccination against rabies of a further 4,000 male dogs.

Since our partnership with HIS began in 2015, almost 26,000 dogs have been sterilised and over 55,000 dogs have been vaccinated. Thanks to this work, the street dog population in Jaipur has reduced by 50% and is now considered stable.

Bulgaria and Serbia

Dogs Trust Worldwide's work in the Western Balkans is developing, based on our experience working in Bosnia and Herzegovina. Small projects in Bulgaria and Serbia have grown in the past year, from initial data gathering and understanding the context and need, to developing programmes with clear objectives and success criteria.

In February 2023, we launched a substantial five-year programme in collaboration with Animal Rescue Sofia (ARS) in Bulgaria. The programme encompasses a wide range of activities, including the improvement of shelter and clinic facilities, the construction of a training centre, the initiation of a subsidised responsible dog ownership program, and the promotion of rehoming through community engagement.

The programme was initiated with an event in the largest park in Sofia during the summer, which attracted nearly 350 people. The event generated a remarkable 70% increase in rehoming requests to the ARS shelter from the residents of Sofia.

The responsible dog ownership programme will extend subsidised services for spaying, neutering, vaccinations, and microchipping to the residents of the district surrounding the ARS shelter. Local vets employed for the programme, which commenced at the end of 2023, were trained, and continue to be mentored, by Dogs Trust vets.

Phase one of the construction project, encompassing kennel retrofitting, the establishment of a new isolation block, clinic enhancements, and the provision of modern staff amenities, including toilets, showers, and a kitchen/rest area, was almost complete by the end of the year, with support from the Dogs Trust properties team. Phase two of the construction works should be complete by the end of 2024, with the aim of improving dog welfare, increasing the number of adoptions, and improving the working conditions for staff and the efficiency of shelter operations.

Two ARS staff members undertook a two-week training placement at Dogs Trust's rehoming centre in Basildon, Essex. During the placement they observed the work of various teams and specifically shadowed the training and behaviour staff, gaining valuable knowledge to take back to their roles at ARS.

In Serbia, we partnered with a local organisation, **SPA Ljubimci**, to design and pilot a mentorship programme with Serbian municipalities and local NGOs. The long-term aim is to reduce roaming dog populations through humane control methods, including sterilisation, microchipping, sheltering, and adoption. The pilot phase in two municipalities has involved several scoping visits, meetings, and introductory training workshops on sheltering and dog population management, as well as existing legislation and how it can be improved. The pilot is set to conclude in March 2024.

We commissioned a household survey focused on understanding the prevailing dog ownership culture in Serbia in four Serbian municipalities, the results of which, along with the learnings from the pilot project, will be used to further design and develop our programme in the country.

We also supported two Serbian vets to attend the Dogs Trust Worldwide Foundation Bosnia Vet Training Programme in Sarajevo, where they gained invaluable practical experience under the mentorship of local and international veterinary surgeons.

Following her placement at Dogs Trust Basildon, Albena Rumenova, Canine Carer at Animal Rescue Sofia, said:

"I acquired knowledge that will help me improve not only the life of the dogs placed in the ARS shelter, but also of those already living with their adopters. From my visit to Basildon and my interaction with these amazing professionals I only have good experience and positive emotions. I feel strongly motivated by new knowledge and am willing to apply this knowledge in my everyday work. I believe that what we can achieve as a team will be a huge and good change for Animal Rescue Sofia."

Public benefit

Dogs Trust Worldwide exists to ensure that all dogs around the world get the care they deserve and live happy lives, free from the threat of unnecessary destruction.

Dogs can play a vital role in keeping humans physically and mentally happy and healthy, so while Dogs Trust Worldwide's charitable activities focus firmly on dog welfare, we believe our contributions towards public benefit (as defined by the Charity Commission) also extend into the following areas:

- Reducing the risk of death from rabies carried by dogs, through our mass vaccination programmes, such as Mission Rabies in India and Malawi, and through our engagement with coalitions such as United Against Rabies.
- Effectively managing dog populations in key strategic regions, reducing human-dog conflict and creating an environment where people and dogs can live happily together in the community.
- Funding training courses to improve the surgical and post-operative care skills of veterinary professionals, thus enabling them to provide greater support to dog owners.
- Helping individual animal welfare practitioners, and those from smaller non-profit organisations, to feel supported and reassured that they are not alone, through our small grants programme, international training programmes and International Companion Animal Welfare Conference.
- Encouraging and inspiring individuals overseas to have the confidence and knowledge to improve canine welfare in their own countries.
- Helping people (especially children and teenagers) to create a strong bond with their dog, and improving the wellbeing of these individuals, by funding projects such as Dog School in Bosnia and Herzegovina.

Financial review

In the year ended 31 December 2023, Dogs Trust Worldwide received a grant of £6,724,838 (2022: £6,354,537) from its parent Dogs Trust, as well as other donations of £213,687 (2022: £83,152).

Grant expenditure for the year was £6,077,194 (2022: £5,785,162) relating to grants committed to partner organisations, while direct costs incurred for the annual ICAWC conference, as well as for monitoring and administering grants, totalled £685,450 (2022: £525,308). Support costs totalling £91,696 (2022: £89,318) were recharged from Dogs Trust, representing the work performed by Dogs Trust staff in relation to the activity of Dogs Trust Worldwide during the year.

Dogs Trust Worldwide therefore reported a surplus of £84,185 (2022: surplus of £37,901) with £342,580 (2022: £258,395) retained in unrestricted reserves at 31 December 2023.

Future Plans

In 2024, as part of a group restructure, Dogs Trust and Dogs Trust Worldwide will be working under one shared charity number, with assets of Dogs Trust to be transferred to Dogs Trust Worldwide and Dogs Trust Worldwide to be renamed Dogs Trust. This will ensure that Dogs Trust can operate through a more fit-for-purpose corporate structure i.e. an incorporated charitable company. This was agreed by Dogs Trust's members at the AGM in September 2022. Planning for the transition is currently underway and the date of transfer is expected to be 1st July 2024. This will make Dogs Trust into a stronger and broader charity, with expanding our international impact remaining as a key pillar of Dogs Trust's overall strategy.

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 (Trustees) of Dogs Trust Worldwide:

Graeme Robertson	Chairman
Philip Daubeny	Vice Chairman
James Monteith	Honorary Treasurer, (resigned September 2023)
Joanne Howard	Non-Executive Director
Phil White	Non-Executive Director

The Dogs Trust Worldwide Board provides oversight of Dogs Trust Worldwide's finances and operations, delegating the day-to-day management to the Executive Director. The Executive Director of Dogs Trust Worldwide, Karen Reed, does not have voting power on the Board and acts in an advisory capacity.

The Dogs Trust Worldwide Board meets twice a year at minimum, but as often as necessary to guarantee effective oversight.

When a seat on the Board becomes available, candidates are nominated to the Board by current trustees based on relevant skills and expertise and undergo a review process and due diligence check. New trustees receive an induction course covering all the operations and activities of Dogs Trust Worldwide and may attend seminars and training courses on relevant subjects.

Dogs Trust Worldwide operates under the principles of the Charity Governance Code.

Risk management

The trustees are responsible for ensuring there are appropriate risk management and internal control systems in place to manage the major risks to which the Charity is exposed. Dogs Trust Worldwide's approach to risk aims to enable the management and mitigation, as opposed to the elimination, of organisational risks, allowing the Charity to continue to meet its obligations.

The risks are reviewed and updated on a quarterly basis by the Executive Director and a risk register is reviewed annually by the trustees.

The major risks to which Dogs Trust Worldwide is exposed, in particular those related to its operations and finances, include:

- The challenges associated with leadership being remote from the operations of the grant recipient organisations.
- The higher risk of fraud within international activity and the impact on Dogs Trust Worldwide's reputation due to possible misappropriation of funds or fraud, bribery and corruption by overseas grant recipient organisations.
- The potential lack of awareness and compliance with international rules and regulations
- Staff and volunteer safety when travelling internationally
- The potential for international partnerships to not materialise as expected and Dogs Trust Worldwide's animal welfare and veterinary standards are not upheld by grant recipient organisations.

The key controls used by Dogs Trust Worldwide to manage these risks:

- The implementation of remote leadership and video conferencing platforms to communicate.
- 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 payment contingent upon progress
- Awareness of the UK government and wider sanctions lists for updates and continued engagement with online training and webinars including internationally
- Obligations to comply with anti-bribery, corruption 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 overseen by the Board
- Monthly comparison of actual results with budget, previous years and forecasts
- Competent skillset built up within the Dogs Trust Worldwide team, enhanced by expertise from other teams within Dogs Trust, such as Governance and Finance
- Travel safety policy and procedures in place including personal risk assessments
- Travel safety courses available for all staff
- Twice a year Dogs Trust Worldwide Board meetings and reports to Council on a quarterly basis
- Strategy approved by Dogs Trust Worldwide Board and Council of Dogs Trust
- High level International partnership contingency plans

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. The trustees are satisfied that adequate systems are in place to manage these risks.

Related parties

None of the trustees receive remuneration or other benefit from their work with Dogs Trust Worldwide. Graeme Robertson and Philip Daubeny are Directors of Dogs Trust Trustee Limited (DTTL), with Joanne Howard being appointed as Director of DTTL in September 2023. DTTL is the sole corporate Trustee of Dogs Trust, referred to as the Dogs Trust Council (whilst James Monteith resigned in that capacity in September 2023). As Dogs Trust Trustee Limited is the sole member of Dogs Trust Worldwide, and the majority of trustees are also Council members of Dogs Trust, Dogs Trust Worldwide is deemed a subsidiary of Dogs Trust.

Dogs Trust supported Dogs Trust Worldwide with a grant in the year as noted in the Financial Review above.

Dogs Trust Worldwide Foundation Bosnia is a deemed subsidiary of the Charity as the Charity is the Founder of Dogs Trust Worldwide Foundation Bosnia and the members of the steering committee of Dogs Trust Worldwide Foundation Bosnia are all appointed by the Founder. The Charity has taken advantage of the exemption under S.400(1) of the Companies Act 2006, to not prepare consolidated financial statements as its results are included in the consolidated financial statements of its parent entity, Dogs Trust.

Until 30 April 2023, Mission Rabies Limited was deemed to be an associate of the Charity as one of the four trustees of Mission Rabies Limited was also a director of Dogs Trust Worldwide. The Charity took advantage of the exemption under S.400(1) of the Companies Act 2006, to not prepare consolidated financial statements as its results are included in the consolidated financial statements of its parent entity, Dogs Trust. On 1 May 2023, Mission Rabies Limited merged with Worldwide Veterinary Service (WVS) and Dogs Trust became the sole member of WVS. Both charities therefore formed part of the Dogs Trust group from 1 May 2023. Grant payments to Mission Rabies Limited and WVS (note 4) represent grants paid prior to 1 May 2023. From 1 May 2023, WVS received funding from its new parent Dogs Trust.

Grant expenditure policy

Dogs Trust Worldwide awards grants to other organisations ("partner organisations") for specific projects as part of delivering its charitable activities. Dogs Trust Worldwide undertakes a formal appraisal of each project and partner organisation before making the grant. All grants are subject to a specific grant agreement. Dogs Trust Worldwide 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 2023, Dogs Trust Worldwide spent £6,077,194 (2022: £5,785,162) in grants to partner organisations in relation to its work. Further detail is shown in note 4 of the Notes to the Accounts.

Reserves policy

Dogs Trust Worldwide's policy is to maintain reserves ("the free reserves") approximately equal to six months of non-grant operating expenditure based on current budgets. This will enable Dogs Trust Worldwide to meet the requirements of ongoing projects and to operate effectively. As of 31 December 2023, Dogs Trust Worldwide has £342,580 of reserves at the year end, representing six months of operating expenditure. The reserves policy will be reviewed during 2024 following the group restructure.

Going concern

The Trustees have considered the going concern of the Charity up until the date of transition (and for the next 12 months in the unlikely event that the restructure does not take place) and have concluded that 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 and grant commitments are not made until funding is secured.

Given the strength of the balance sheet, the grant provided to Dogs Trust Worldwide by Dogs Trust, and the very low fixed cost base, the Trustees consider it appropriate for the accounts to be prepared on a going concern basis.

The Trustees have also reviewed the budgets, cashflow forecasts and forecast reserves levels of the Charity's parent, Dogs Trust, for the next 12 months, to ensure that the going concern of this Charity post transition has been considered and remain satisfied that it is appropriate for the accounts to be prepared on a going concern basis.

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 charitable company'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
Chair

15 May 2024

DogsTr
Worldwide

Independent auditor's report to the Members and Trustees of Dogs Trust Worldwide

Opinion

We have audited the financial statements of Dogs Trust Worldwide ('the charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including 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 2023 and of its income and expenditure, 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 that are 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 relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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 our 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 included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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 and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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 trustees' and directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 25, 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 determine 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

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities**. This description forms part of our auditor's report.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were UK taxation legislation.

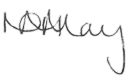
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Directors about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.



Nicola May (Senior Statutory Auditor)
For and on behalf of Crowe U.K. LLP, Statutory Auditor
London, UK

Date: 19 September 2024

Crowe U.K. LLP is a limited liability partnership registered in England and Wales (with registered number OC307043).

Statement of financial activities for the year ended 31 December 2023

	Notes	2023 £	2022 £
Income			
Grants and donations	3	6,938,525	6,437,689
Total income		**6,938,525**	**6,437,689**
Expenditure			
Expenditure on charitable activities	4	6,854,340	6,399,788
Total expenditure		**6,854,340**	**6,399,788**
Net income and net movement in funds		**84,185**	**37,901**
Reconciliation of funds			
Total funds brought forward		258,395	220,494
Total funds carried forward	8	**342,580**	**258,395**

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 31 to 37 form part of these financial statements.

Balance Sheet as at 31 December 2023

Registered company number: 9365971

	Notes	2023 £	2022 £
Current assets			
Debtors	6	205,968	216,765
Cash at bank and in hand		273,578	84,249
Total current assets		**479,546**	**301,014**
Creditors: amounts falling due within one year	7	136,966	42,619
Total net current assets		**342,580**	**258,395**
Total net assets		**342,580**	**258,395**
The funds of the Charity:			
Unrestricted funds	8	342,580	258,395
Total Charity funds	8	**342,580**	**258,395**

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

The notes on pages 31 to 37 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on the 15 May 2024:

Graeme Robertson
Chairman

Philip Daubeny
Vice Chairman

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and estimates 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 2019, the Companies Act 2006 and applicable accounting standards.

Going concern

In September 2022 members of the Charity's parent Dogs Trust voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a limited company, this being Dogs Trust Worldwide. Planning for the transition is currently underway and the date of transfer is expected to be 1st July 2024. Post transition, Dogs Trust and Dogs Trust Worldwide will be working under one shared charity number and as a result, the activity of Dogs Trust Worldwide (which will be renamed to Dogs Trust) will significantly increase to include all the activity of its parent Dogs Trust.

The Trustees have considered the going concern of the Charity up until the date of transition (and for the next 12 months in the unlikely event that the restructure does not take place) and have concluded that 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 and grant commitments are not made until funding is secured.

Given the strength of the balance sheet, the grant provided to Dogs Trust Worldwide by Dogs Trust, and the very low fixed cost base, the Trustees consider it appropriate for the accounts to be prepared on a going concern basis.

The Trustees have also reviewed the budgets, cashflow forecasts and forecast reserves levels of the Charity's parent, Dogs Trust, for the next 12 months, to ensure that the going concern of this Charity post transition has been considered and remain satisfied that it is appropriate for the accounts to be prepared on a going concern basis.

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 Dogs Trust Worldwide 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. Irrecoverable VAT is included in the cost of those items to which it relates.

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. A binding commitment is made following submission and approval of reports from grant recipients at stated milestones during the period of the grant. Expected future grant payments to partner organisations are disclosed in note 9 if a payment has been agreed in principle but not yet approved as a binding commitment at year-end.

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, based on direct expenditure.

Foreign currency

Foreign currency transactions are translated at the rates applicable on the transaction date. There were no foreign currency monetary assets and liabilities at the balance sheet date.

Debtors

Trade and other debtors are recognised at the settlement amount due. 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

Creditors are recognised where Dogs Trust Worldwide 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 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 Dogs Trust Worldwide.

Cash Flow Statement

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

Taxation

Dogs Trust Worldwide 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 Dogs Trust Worldwide

Dogs Trust Worldwide is a company limited by guarantee and has no share capital. In the event of Dogs Trust Worldwide being wound up, the liability in respect of the guarantee is limited to £10 per member of Dogs Trust Worldwide.

3. Income from donations and legacies

	2023	2023
	£	£
Grants	6,724,838	6,354,537
Donations	213,687	83,152
	6,938,525	**6,437,689**

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	2023 Total	2022 Total
	£	£	£	£	£
Grant giving	6,077,194	498,665	89,164	6,665,023	6,289,491
ICAWC Conference	-	185,279	2,511	187,790	107,133
Training programmes	-	1,506	21	1,527	3,164
Governance	-	-	-	-	-
	6,077,194	**685,450**	**91,696**	**6,854,340**	**6,399,788**

Support costs totalling £91,696 (2022: £89,318) have been allocated across the activities based on direct expenditure. These support costs include cost associated with IT, HR, finance, legal and other central functions. £91,696 of support costs were recharged from Dogs Trust. The cost of fees payable to the Charity's auditor for the audit of the annual accounts was met by the parent Charity in 2023.

Grants are expenditure commitments to the following organisations:

Organisation/project	Delivery country (unless UK)	2023	2022
Dogs Trust Worldwide Foundation Bosnia	Bosnia	1,644,444	1,065,791
Soi Dog Foundation	Thailand	1,293,265	832,511
Mission Rabies	India, Cambodia and Malawi	813,165	1,095,271
Dogstar Foundation	Sri Lanka	573,132	239,273
AR Sofia	Bulgaria	474,099	18,036
WVS - International Training Centre	India	308,000	503,936
Aware Trust	Zimbabwe	236,186	201,384
WVS - International Training Centre	Thailand	110,000	220,000
Mayhew Animal Home	Afghanistan	90,000	71,427
Help in Suffering	India	68,928	53,306
Wildlife Friends Foundation	Thailand	59,981	14,630
Lanta Animal Welfare	Thailand	52,556	39,317
Darjeeling Goodwill Animal Shelter	India	34,717	10,015
Worldwide Organisation for Animal Health (WOAH)	France	30,909	-
Society for the Protection of Animals LJUBIMCI	Serbia	30,545	-
Animals Asia Foundation	China	30,000	15,000
Socratus Collective Wisdom Corporation	India	24,756	-
Kurtaran Ev Dernegi	Turkey	18,772	-
Canadian Animal Task Force	Canada	15,250	15,250
ACC Mostar	Bosnia	10,729	-
Mdzananda Animal Clinic	South Africa	10,649	-
Lucky Animal Protection Shelter	Pakistan	10,588	-
Amici Cannis	Ecuador	10,417	49,125
Rex Foundation	Hungary	10,401	-
Tanzania Animal Welfare Society	Tanzania	10,004	-
NOE ALLATOTTHON ALAPITVANY	Hungary	10,000	-
Malta SPCA	Malta	10,000	-
Cat Care Community	Latvia	10,000	-
Association HATHI	France	10,000	-
Koninklijke Hondenbescherming (Royal Association for the Protection of Dogs)	The Netherlands	10,000	-
Chats du Quercy	France	9,726	
Education for African Animals Welfare	Tanzania	9,532	-
Transylvania Animal Care	Romania	9,016	16,471
Red De Apoyo Canino	Venezuela	6,905	-
Wildlife and Welfare	Turkey	6,230	15,638
RSPCA Victoria	Australia	5,233	7,776
Association Hearts of Gold	Serbia	3,888	-

Organisation/project	Delivery country (unless UK)	2023	2022
GATO (formerly ARPOL)	Lithuania	3,794	21,359
Animal Nepal	Nepal	3,480	34,803
Rzeszowskie Stowarzyszenie Ochrony Zwierzat	Poland	1,604	
Resue is Life	South Africa	1,259	-
Helping Organisation for People, Enviroment and Animal Trust	India	1,000	-
Bali Animal Welfare	Indonesia	498	-
Beta Zrenjanin	Serbia	275	-
Bethlehem Animal and Environment Association	Palestine	-6,739	13,478
FIAPO (conference)	India	-	10,000
Dogs Trust USA	USA	-	817,439
Mayhew Animal Home	Afghanistan	-	63,726
Fiji SPCA	Fiji	-	41,694
NSPCA	South Africa	-	38,194
BAWA	Indonesia	-	34,902
Sneha's Care	Nepal	-	32,108
Animal Refuge Kansai (ARK)	Japan	-	30,000
UPAW	Ukraine	-	30,000
Funda Nenja	South Africa	-	22,530
Animal ID Ukraine - IRS	Ukraine	-	18,135
Red Panda	Romania	-	15,606
Dogtown	South Africa	-	14,680
Project Humane Nepal	Nepal	**-**	**14,110**
Save the Dogs	Romania	**-**	**11,010**
Animal Welfare Society Stellenbosch	South Africa	**-**	**10,760**
GAAP – Global Alliance for Animals and People	Chile	**-**	**10,188**
Fundacja Ostatnia Szansa	Poland	**-**	**10,167**
SOS Animal Portugal	Portugal	**-**	**10,049**
Nova Scotia SPCA	Canada	**-**	**9,195**
Sharko Foundation	Bulgaria	**-**	**9,174**
Zambezi Animal Welfare Services	Zambia	**-**	**7,676**
Asociatia Sache	Romania	**-**	**6,003**
SPAW (return of unspent grant)	Kingdom of Tonga	**-**	**5,000**
Pomujre SPA	Slovenia	**-**	**2,524**
Mbwa Wa Africa Animal Rescue	Tanzania	-	2,171
Forgotten Animals (return of unspent funds)	Russia	-	-45,678
		6,077,194	**5,785,160**

The grant to Bethlehem Animal and Environment Association was over-accrued in the prior year.

Grant payments to Mission Rabies and WVS represent grants paid prior to 1 May 2023. From 1 May 2023, WVS received funding from its new parent Dogs Trust.

5. Analysis of staff emoluments

	2023	2022
	£	£
Salaries and wages	346,905	317,003
Social security costs	37,347	36,147
Pension costs	40,645	38,532
	424,897	**391,682**

Employees are contractually employed by Dogs Trust and granted to Dogs Trust Worldwide.

The average number of employees granted from Dogs Trust in 2023 was 5 (2022: 6).

Number of employees granted from Dogs Trust whose emoluments including benefits were over £60,000 include:

	2023	2022
£90,001 to £100,000*	-	1
£101,001 to £110,000*	1	-

* this band contains the earnings of the Executive Director in 2023 and 2022.

	2022	2021
	£	£
Employer pension contributions for the above employee	12,811	12,963

Key management personnel, defined as the Executive Director, received total remuneration as follows:

	2023	2022
	£	£
Salaries and wages	102,486	98,013
Social security costs	12,180	12,213
Pension costs	12,811	12,963
	127,477	123,189

None of the Trustees, or any person connected with them received any remuneration during the year. No trustees were reimbursed for expenses in the year (2022: nil) covering travel, subsistence and accommodation. No allowances were paid to Trustees, and no direct payments to third parties were made on their behalf.

6. Debtors

	2023	2022
	£	£
Amounts owed by parent (note 10)	205,968	191,765
Trade debtors	-	25,000
	205,968	216,765

7. Creditors

	2023	2022
	£	£
Accruals and other creditors	136,966	42,619
	136,966	**42,619**

8. Analysis of charitable funds

	Balance 1 January 2023	Income	Expenditure	Transfers	Balance 31 December 2023
	£	£	£	£	£
General fund	258,395	6,938,525	(6,854,340)	-	342,580
Total	**258,395**	**6,938,525**	**(6,854,340)**	**-**	**342,580**

	Balance 1 January 2022	Income	Expenditure	Transfers	Balance 31 December 2022
	£	£	£	£	£
General fund	220,494	6,437,689	(6,399,788)	-	258,395
Total	**220,494**	**6,437,689**	**(6,399,788)**	**-**	**258,395**

9. Grant Commitments

As at 31 December 2023, the following payments, which have not been accrued as liabilities, to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2023	2022
	£	£
Within one year	976,392	1,661,161
Between one and five years	1,000,000	138,331
	1,976,392	**1,799,492**

10. Related party transactions

The trustees consider Dogs Trust to be a related party (see note 11). A grant of £6,724,838 (2022: £6,354,537) was received from Dogs Trust during the year. Costs, including payroll, of £424,897 (2022: £391,681) were recharged from Dogs Trust during the year. Dogs Trust Worldwide was owed £205,968 by Dogs Trust (2022: £191,765) at the year end.

Grants totalling £nil (2022: £817,439) 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. Of this amount none was outstanding at the year end (2022 - none). Dogs Trust Worldwide were owed £nil (2022 - £nil) by Dogs Trust USA at the year end.

Grants totalling £1,293,265 (2022: £832,511) were paid to Soi Dog Foundation, a charity whose trustees include Mr P Daubeny, the Vice Chairman of Dogs Trust Worldwide in 2023. Of this amount none was outstanding at the year end (2022 – none).

Grants totalling £813,165 (2022: £1,095,271) were paid to Mission Rabies, a charity whose trustees include Mr P Daubeny, the Vice Chairman of Dogs Trust Worldwide. Of this amount none was outstanding at the year end (2022- none). The Charity has taken advantage of the exemption under S.400(1) of the Companies Act 2006, to not account for Mission Rabies as an associate in these financial statements as Mission Rabies is recognised as an associate in the consolidated financial statements of its parent entity, Dogs Trust (until 30 April 2023). On 1 May 2023, Mission Rabies Limited merged with Worldwide Veterinary Service (WVS) and Dogs Trust became the sole member of WVS. Both charities therefore formed part of the Dogs Trust group from 1 May 2023. Grant payments to WVS of £418,000 (2022: 724,000) and Mission Rabies represent grants paid prior to 1 May 2023. From 1 May 2023, WVS received funding from its new parent Dogs Trust.

Grants totalling £1,644,444 (2022: £1,065,791) were paid to Dogs Trust Worldwide Foundation Bosnia, a deemed subsidiary of Dogs Trust Worldwide. Of this amount none was outstanding at the year end (2022- none). The Charity has taken advantage of the exemption under S.400(1) of the Companies Act 2006, to not prepare consolidated financial statements as its results are included in the consolidated financial statements of its parent entity, Dogs Trust.

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, registered office 17 Wakley Street, London, England, EC1V 7RQ). 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 **dogstrust.org.uk**.

How to help us

We rely on donations from the public in order to continue our work. If you'd like to support us then please consider leaving a gift in your will, sponsoring a dog or making a donation.

For more information please visit dogstrustworldwide.com

Image credits

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Registered Charity Number: 1167663
Registered Company Number: 09365971

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DOGS TRUST

England & Wales - Charity number 1167663

Accounts

Dogs Trust Worldwide Annual Report 2022

For the year ended 31 December 2022

A focus on strategic priorities

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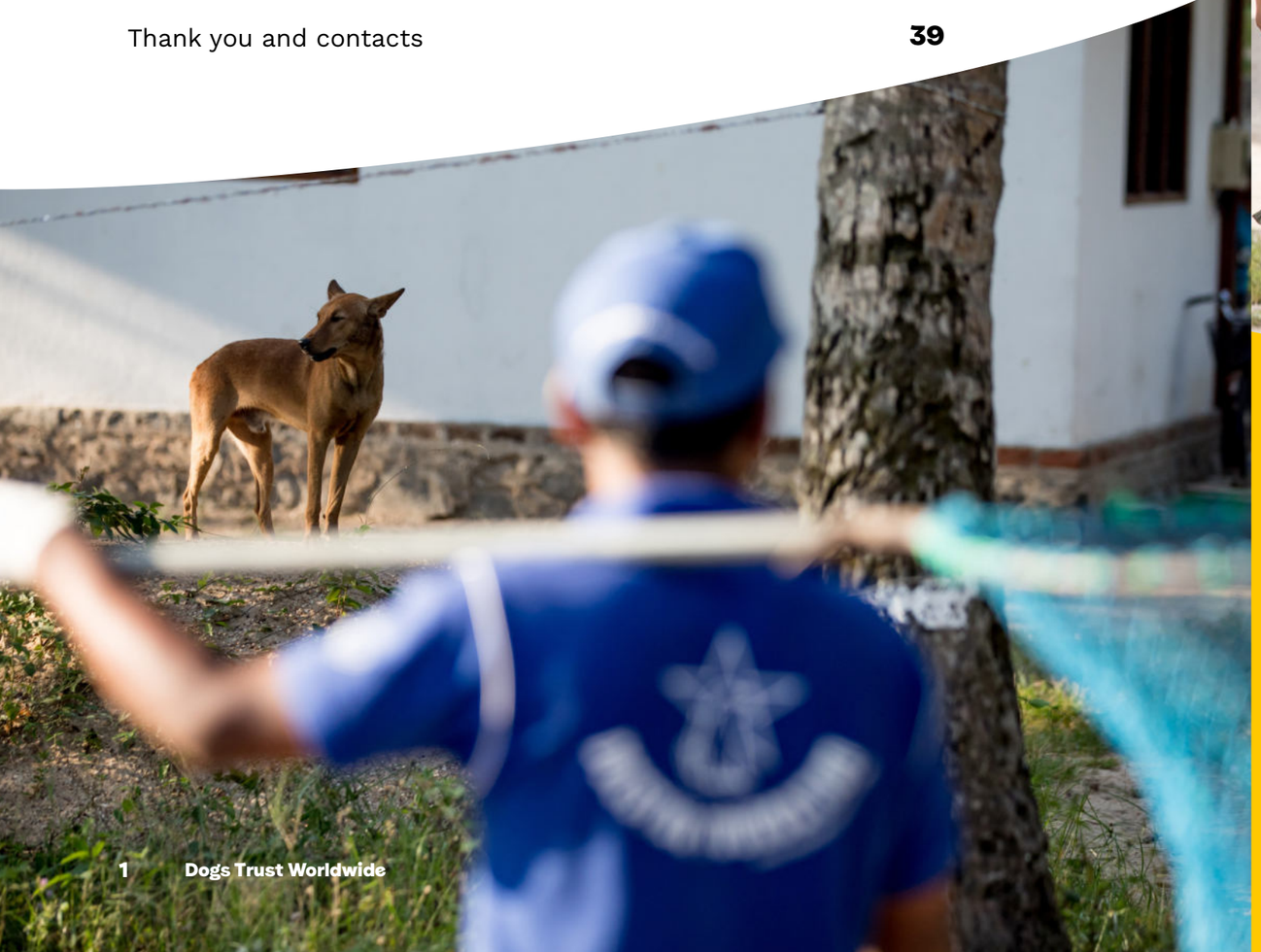


Mission statement

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

Welcome from
our Chair

As the world started to emerge from the grip of the pandemic in 2022, Dogs Trust Worldwide embarked on a new International Strategy. We set out to focus on three geographic regions plus a small grants programme and an ambitious global rabies elimination goal. And we've already made huge strides. In 2022, our small team supported our in-country partners to run amazing projects in 27 countries. Working with incredibly dedicated and resourceful partners on the ground, we facilitated the vaccination and care of hundreds of thousands of dogs and educated more than a million children.

I am particularly proud of the support provided by Dogs Trust Worldwide to the dogs and dog owners of Ukraine — both those who managed to flee the terrible fighting, and those who were forced to remain.

This work towards our mission, to see all dogs in the world living a safe and happy life, is only possible because of the generosity and kindness of our supporters. In these challenging times and through a cost of living crisis, our supporters have still been there alongside us, providing us with the means to help more and more dogs around the world every year. More than ever, we are so very grateful.

Graeme Robertson
Chair

Welcome from
our Executive Director

2022 was an exciting year for Dogs Trust Worldwide. With Dogs Trust's International Strategy in place and the world coming slowly out of the pandemic, we were able to focus on the building blocks to implement our strategic objectives. We were finally able to meet our on-the-ground partners face-to-face again. After a difficult few years, we felt a great sense of optimism to focus on joint planning and developing long-term programmes with the greatest impact on dog welfare forefront in our minds.

Alongside our strategic programmes in Thailand, India, Sri Lanka and the Balkans, and our wider global objective to eliminate human deaths due to dog bite mediated Rabies, we also initiated our Small Grants programme, ensuring we could still support dog welfare organisations and shelters globally.

Emerging from the pandemic, our partners were eager to continue growing their work and achieved impressive results. We saw great progress in stabilising and reducing roaming dog populations, achieving high rabies vaccination coverage, engaging with communities on responsible dog ownership, and teaching a greater number of children than before to stay safe around dogs. Plus, the numbers of vets trained through the various programmes we support started to ramp up again. These are all good indicators for more dogs living free of injury and disease and with accessible vet care.

We also held our 22nd International Companion Animal Welfare Conference (ICAWC), in Sofia, Bulgaria. This was a wonderful event, creating the opportunity for animal welfare organisations to come together to support and learn from each other. After a three-year gap, it was fantastic to meet in person again, and the event had clearly been missed. We are already well underway with planning for the 23rd ICAWC, to be held in Cyprus in October 2023. We've launched a partnership with Purina Europe and will be working together to provide organisations across Europe with the tools and financial resources to improve animal welfare.

Of course, the world was not all rosy in 2022. The cost of living crisis hit hard around the world, impacting not just dog owners but organisations who care for dogs. This makes our Global Champions programme — including our small grants, online International Training Programme and ICAWC — more important than ever.

I was so proud of the team and our partners who worked quickly and collaboratively to get help to dogs and their owners affected by the terrible war in Ukraine. Food and essential medicines were provided to dogs trapped in the country as well as those that managed to cross the borders with their owners. To support dog owners coming to the UK from Ukraine, Dogs Trust also set up two emergency quarantine facilities, where we cared for 60 dogs until they could be safely reunited with their families.

After the challenges of the previous two years, 2022 was a big step forward for our new global strategy and I'm excited to see what we can accomplish for dogs around the world in 2023.

Karen Reed
Executive Director

Achievements in 2022

Thanks to the hard work and dedication of our partners around the world, we've achieved great results in 2022, including:

Neutering and vaccination

88,970 dogs neutered

263,824 dogs vaccinated against rabies

Training and education

694 vets trained

1,018,065 children educated about staying safe around dogs

Small Grants Programme

47 applications for grants of up to £10k for improvements to shelters and local rehoming work

12 applications selected for funding from organisations in South Africa, Tanzania, Zambia, Australia, Canada, Poland, Palestine, Romania and Portugal

25 Grant Agreements signed in 2022 (small grants plus others)

Bosnia

2022 marked 10 years of Dogs Trust Worldwide working in Bosnia and Herzegovina and saw us reach an impressive milestone – 100,000 dogs neutered since the start of the project.

This year

- More than 220 dogs and their owners completed Dog School.
- 100,000 children were educated on staying safe around dogs.
- We also reviewed our work with local authorities, encouraging them to play their part in supporting our efforts and continue to promote our responsible dog ownership messages in the media and on social media.

Success stories

Making a difference

In 2022, we supported 51 projects in 27 countries.

GATO, Lithuania:
44.9% of all dogs in Lithuania microchipped and registered

Europe — 15 projects

UPAW (Ukranian Pet Association Worldwide), Ukraine
GATO, Lithuania x 2
Animal I.D, Ukraine
Animal Rescue Sofia; Bulgaria
TAC.Social, Romania
Red Panda, Romania x 2
Save the Dogs, Romania x 2
Fundacja Ostatnia Szansa (Last Chance Foundation) Poland
SOS Animal, Portugal
Sharko Foundation, Bulgaria
Asociatia Sache, Romania
SPA Pomurje, Slovenia
Dogs Trust Bosnia

WVS,India:
527 vets trained in International Training Centres

Asia — 18 projects

Mission Rabies, India
Soi Dog Foundation, Thailand
Worldwide Veterinary Service (WVS), India
Dogstar Foundation, Sri Lanka
Worldwide Veterinary Service (WVS), Thailand
Mayhew Animal Home, Afghanistan
Help in Suffering, India
Lanta Animal Welfare, Thailand
BAWA (Bali Animal Welfare Association), Indonesia
Animal Nepal, Nepal
Sneha's Care, Nepal
ARK (Animal Refuge Kansai), Japan
Wildlife Friends Foundation, Thailand
Project Humane Nepal, Nepal
Bethlehem Animal and Environment Association, Palestine
Darjeeling Goodwill Animal Shelter, India x 2
FIAPO (Federation of Indian Animal Protection Organisations), India

GAAP, Guatemala:
407 dogs treated for illness or injury

Americas — 4 projects

Amici Cannis, Ecuador
Canadian Animal Task Force, Canada
GAAP (Global Alliance for Animals and People), Guatemala;
Nova Scotia SPCA, Canada

NSPCA, South Africa:
739 dogs rescued from dog fighting, illegal hunting and cruelty directly by and in coordination with the NSPCA

Africa — 10 projects

Mission Rabies, Malawi
Aware Trust, Zimbabwe
Buckaroo (A Marlene Neumann Initiative), South Africa
NSPCA (National Council of Societies for the Prevention of Cruelty to Animals), South Africa
Funda Nenja, South Africa
Dogtown, South Africa x 2
Animal Welfare Society Stellenbosch, South Africa
Zambezi Animal Welfare Services, Zambia
Mbwa Wa Africa Animal Rescue, Tanzania

Wildlife and Welfare, Australia:
73% reduction in number of emaciated or obese dogs

Oceania — 4 projects

Fiji SPCA, Fiji
Wildlife and Welfare, Australia
RSPCA Victoria, Australia
SPAW (South Pacific Animal Welfare), Tonga

Bali Animal Welfare Association (BAWA), Bali

Bali Animal Welfare Association (BAWA) is a charity based in Bali working to protect and improve the lives of animals there.

Bali was free of rabies until an outbreak in 2008, when the disease quickly spread throughout the island. Since then, animal and human contraction of the disease has been a considerable threat to Balinese communities and resident dogs. Sadly, in 2022, rabies soared throughout all of Bali's regencies, with 960 positive rabies cases identified in dogs, and 22 human deaths.

Since 2017 (with a short hiatus during the pandemic), we have supported BAWA to deliver its school-based education programme. It is well established that children's behaviour around dogs is a likely cause of higher dog bite risk and subsequent rabies contraction, so this intervention is essential. The programme teaches children safety around dogs and dog bite wound management to reduce the chance of rabies transmission. The project has provided lessons to more than 340,000 learners across the island since 2017, and through evidence-based research was shown to have a significant positive impact on the knowledge of participants regarding dog safety and rabies.

Janice Girardi, Founder and CEO of BAWA, said:

"Dogs Trust Worldwide has been supporting BAWA's Education Programme in Bali since 2017, enabling BAWA to deliver workshops on dog welfare, safety around dogs and rabies prevention in public schools. Through this project, students are taking their empathy, compassion and knowledge of dog care and bite prevention into their communities. I and the BAWA team are so grateful for this cooperation, helping to create sustainable change for healthy dogs and safe communities."

Dogstar Foundation, Sri Lanka

We've been working in partnership with Dogstar Foundation on a dog population management and rabies vaccination project in Gampaha District, Sri Lanka, since 2014, to tackle the large roaming dog population and number of rabies cases.

With an economy reliant on the tourist industry, Sri Lanka was severely impacted by the Covid-19 pandemic, leaving the country in economic turmoil, with massive inflation and fuel and energy shortages across the country during 2022. This has exacerbated dog abandonment and led to an increase in rabies cases as lockdowns, restrictions on travel, and reduced government budgets affected vaccination programmes.

Despite these obstacles, the team on the ground has continued to work tirelessly to help the local dog population, with 6,980 dogs sterilised and 6,770 dogs vaccinated against rabies in 2022. Since 2014, a total of 48,873 dogs have been sterilised and vaccinated. The latest population surveys carried out by Dogstar indicate that sterilisation coverage of dogs is 87.06% in Negombo, 63.06% in Katana, 57.20% in Ja-Ela and 46.50% in Wattala. High sterilisation coverage, such as that in Negombo, should result in a reduction in dog density and improvement of dog welfare over time. We will continue to work together to reach the same level of coverage across all Gampaha district over the next few years.

GATO, Lithuania

GATO, Animal Protection and Advocacy Organisation of Lithuania, is an organisation working to improve the welfare of animals in Lithuania. Their work includes the relocation of wild animals kept in poor conditions, development and implementation of animal protection laws, and active public education initiatives.

As a result of tremendous lobbying efforts which have been ongoing for the last 9 years, in 2021, the Lithuanian Parliament adopted an amendment to the Law on Animal Welfare and Protection which requires mandatory microchipping and registration of pets. This was GATO's primary aim and an enormous step forwards for animal welfare in the country. With the amendment passed, GATO needed to ensure that the maximum number of pets were microchipped in a relatively short period of time, while managing possible aspirations of the parliamentary opposition to reverse the obligation. To support their work, we covered the salary of a new member of staff to be responsible for coordinating the compulsory microchipping campaign. This member of the GATO team was responsible for: liaising with the state institutions, all 60 municipalities, NGOs and veterinarians about the rollout of the law; compiling and analysing statistics on microchipped animals and the stray dog population; supporting the rollout of microchipping of pets from vulnerable groups; addressing problem areas and organising microchipping events.

We also provided financial support to develop adverts for television, social media and radio, and printed materials to inform the public about the new law.

During the grant period, 44.9% of all dogs in Lithuania were microchipped and registered in the national database — a 107% increase compared to the start of the project. While this is below their overall 60% target, in some municipalities the increase in registered dogs exceeded 300%.

GATO said:

> **Huge thank you from our small team to Dogs Trust Worlwide for helping financially in this long journey... without you it wouldn't be possible! Thanks for trusting in us.**

Help In Suffering (HIS), India

Help in Suffering has been delivering their sterilisation and rabies vaccination programme since 1994, with the aim to create a friendly, stable, rabies-free street dog population in the fast-growing city of Jaipur.

We have funded this work since 2015, and by the end of 2022, the partnership had vaccinated 54,704 dogs against rabies, sterilised 25,627 dogs, and treated 2,995 dogs for injury or illness.

The street dog population of Jaipur is now considered stable and is approximately half of what it was initially. Almost 70% of the adult dog population is estimated to be vaccinated against rabies and the prevalence of transmissible cancers in the female dog population has declined from ~5.5% to 1.5%.

This project is also having real life benefits for the city's 4 million human population. The number of people bitten by dogs has declined from 7.2 bites to 2.2 bites per 1,000 people per year, meaning that people have a lower risk of exposure to rabies. This work has been calculated as having a total societal economic benefit of US$ 38.48 million between 1994 and 2017 and is judged to be a "very cost-effective intervention" by WHO definitions.

Dr. Sanjay Singh, B.V.Sc. & A.H. and Jack Reece, B.Sc., B.V.Sc., F.R.C.V.S., Veterinary Surgeon, Help in Suffering said:

> **The professional support and guidance of Dogs Trust Worldwide's team has enabled us to make changes to the daily running of our programme which directly improves the care and welfare of the thousands of street dogs we deal with each year. With their support we have provided veterinary care, vaccination and sterilisation for over 55,000 street dogs of Jaipur. Without our partnership these dogs would receive no veterinary attention at all.**

Lanta Animal Welfare (LAW), Thailand

Lanta Animal Welfare (LAW) is an established charity running a shelter, a vet clinic and mobile CNVR clinics on Koh Lanta and adjacent islands in Southern Thailand.

Having previously given grants to LAW to purchase equipment for their clinic in 2017, and for the emergency treatment of 63 dogs during the pandemic, in 2021/2022, we provided a grant for a Catch-Neuter-Vaccinate-Release (CNVR) project in two subdistricts of Khlong Thom district (Khlong Thom Nuea and Phru Din Na), aiming to sterilise over 80% of the roaming dog population.

Prior to this project there was no free, accessible sterilisation service in Khlong Thom. With a high proportion of unsterilised owned dogs allowed to roam in the area, there is a high breeding potential leading to population growth and dog abandonment. In Khlong Thom, street dogs are viewed as a public nuisance and a cause for concern over hygiene and disease, with the lack of rabies prevention in roaming dogs providing a significant human health risk.

At the end of October 2022, LAW completed the first year of the programme. A total of 1580 dogs were sterilised and vaccinated, reaching 78.5% sterilisation coverage. The team is currently back in the same area for a second intervention in order to reach the required 80% threshold. They aim to liaise with owners who have so far declined sterilisation for their male dogs, as well as target puppies that were too young to sterilise during the first round.

Mayhew Animal Home, Afghanistan

Mayhew Animal Home delivers a range of community-based outreach programmes, working to prevent neglect and abandonment of dogs, provide preventative veterinary health and welfare services, and offer training to veterinary and animal care professionals in the UK and via branch offices overseas in Afghanistan and Georgia.

We have been supporting the charity since 2017, funding their mass rabies vaccination programme in Afghanistan, designed to vaccinate at least 70% of all roaming dogs each year, across 16 districts of Kabul. The overall aim of the project has been to achieve a rabies-free Kabul and develop a sustainable maintenance plan for the city.

2021-22 were challenging years for Mayhew as they experienced several significant setbacks caused by the regime change in Afghanistan in 2021. The fourth cycle of their mass rabies vaccination programme began in May 2021, but in August, all programmes were suspended as the Taliban reached the outskirts of Kabul. Following concern from residents about dogs and reports of bites, Kabul Municipality asked Mayhew to resume operations, which they did in September, with written permission to carry out their work from the new Taliban authorities.

In December 2021, a new vaccination team were able to resume the programme almost at full capacity, and by October 2022 had managed to complete all rounds of vaccinations, vaccinating 23,762 dogs in total across 16 districts of Kabul.

Mission Rabies, India

Our long-term programme with Mission Rabies in Goa continued in 2022 with 56,337 dogs vaccinated during the year, as well as ongoing surveillance and education work. Thanks to these efforts, Goa maintained its official rabies-controlled status (and is the only state to have that status in India). The Goa Rabies Hotline continued to be the central route for reporting suspected rabies cases from across the state and surrounding areas, answering 3,882 calls over the year. The impact of the Goa project reaches beyond the regions vaccinated. Demonstration of the success of dog vaccination has motivated the governments of two of India's largest cities, Bengaluru and Mumbai, to increase their own efforts. And in October 2022, the state government of Karnataka launched a state-wide campaign, recording over 160,000 dog vaccinations.

Similarly in Malawi, we achieved our target of vaccinating 70% of dogs in the project areas, which required additional community sensitisation work to counteract the vaccine hesitancy that was seen in some places due to Covid-19. Through a combination of teacher training and school lessons delivered directly by Mission Rabies Education Officers, 100% of government primary schools in the project area received a lesson about rabies.

In 2022, the Mission Rabies truck and its expert team travelled over 2,000km to remote locations across the state of Maharashtra and across the border to Karnataka. The team worked tirelessly to carry out 2,500 sterilisations and deliver training to over 150 vets.

At a focus group in Blantyre, a resident shared a story about her daughter being bitten by a dog. She was surprised to learn from her daughter how to wash the wound and what information to take to the hospital. She was amazed by her daughter's knowledge and acknowledged how important this education is for children, as they are the ones who usually get bitten. She thanked Mission Rabies for their education work and community programmes.

Sneha's Care, Nepal

Sneha's Care focuses on rescue and rehoming, education, and lobbying and campaigning work in Kathmandu, Nepal. At their shelter in Lalitpur, Nepal, they care for around 200 dogs, as well as other animals.

The growing population of community dogs in Nepal is a major problem, affecting both human and dog welfare. Life-threatening diseases like rabies have a high risk of transmission because of overpopulation of dogs. Particularly in urban cities like Lalitpur, dogs are at risk of motor vehicle accidents, chronic skin issues, cancer and heavy parasitic infestation.

Since 2020, we have supported the Sneha's Care mobile treatment programme in Lalitpur Metropolitan City, Godawari and Mahalaxmi municipalities. The programme, which runs every day of the year, administers minor treatments such as cleaning wounds, vaccinations and deworming, and transports dogs with more serious injuries or illnesses to their shelter clinic for treatment. The programme also actively involves the local community and teaches people how to dress and care for simple wounds, through distribution of after-care leaflets.

In 2022, Sneha's Care treated 1,800 street dogs from three different Municipalities of Lalitpur, with 1,491 dogs treated infield and 446 taken to the clinic.

Ukraine

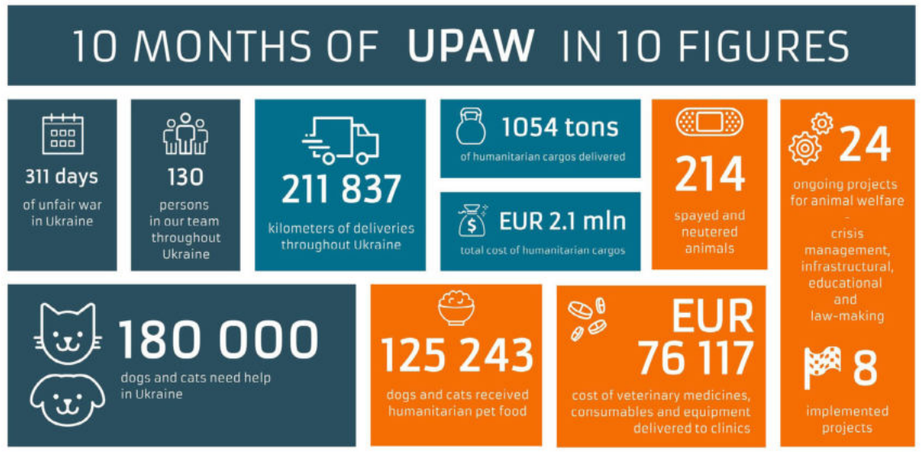
Ukrainian Pet Association Worldwide (UPAW), Ukraine

On 24 February 2022, Russia launched a military invasion of Ukraine. The ensuing war has caused devastation for millions of people, with many forced to flee their homes. For pet owners, protecting and caring for pets often meant putting themselves at significant risk, or making desperate decisions like relinquishing their pets at the border.

To address this enormous challenge, in March 2022 we teamed up with Four Paws International, Animal ID Ukraine and a local volunteer group Tailed Hostages of War to set up a logistics network called UPAW (Ukrainian Pet Association Worldwide). UPAW aimed to provide urgent support to families and their pets in Ukraine through funding and coordinating the aid efforts on the ground and providing food and other supplies to the animal shelters, vets and individuals in desperate need.

The platform provides a way for those in need to request pet food and other humanitarian aid. Between March and December 2022, 1 million kilos of pet food were distributed across most regions in Ukraine. Altogether, the team made hundreds of deliveries covering 165,206 kilometres of roads in Ukraine.

UPAW is now a registered charity which continues to distribute aid and is running over 20 other projects for animal welfare in Ukraine.



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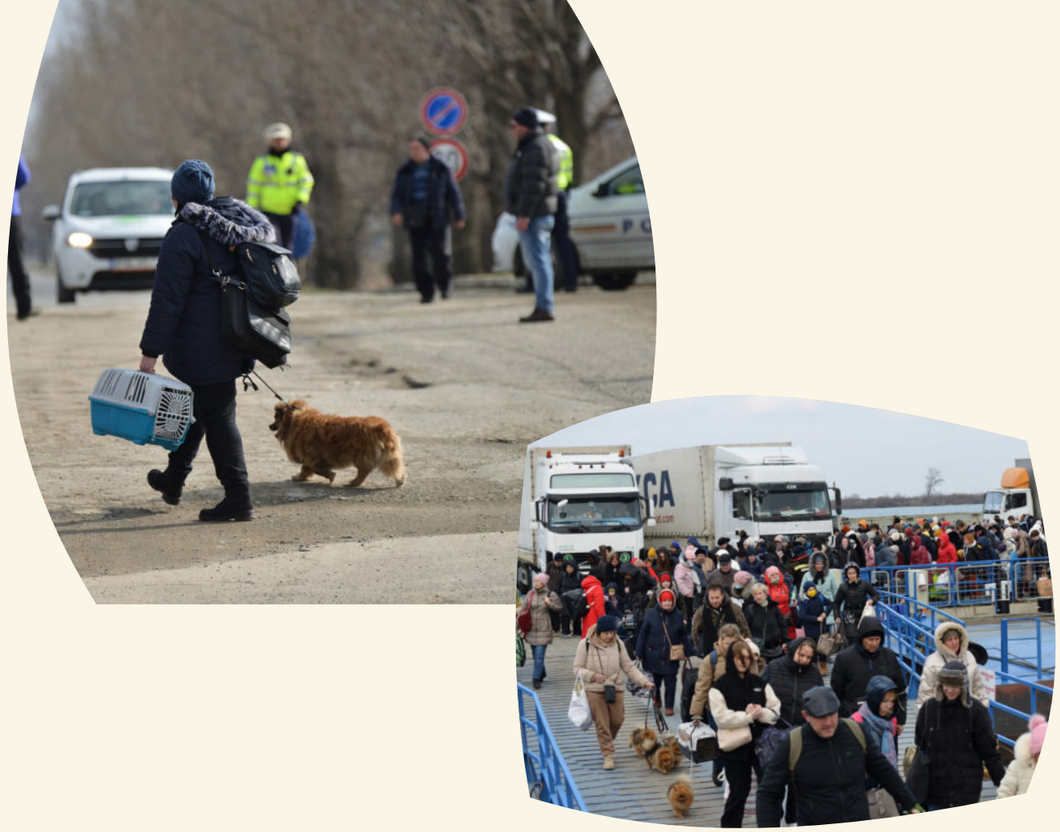


Save the Dogs, Romania for Ukraine

When the war in Ukraine broke out, Save the Dogs spent weeks in Isaccea on the southern Ukraine-Romania border, providing aid for refugees. Although Romanian authorities didn't let NGOs into Ukraine, Save The Dogs distributed carriers, leads, blankets and food at the Isaccea border and at Bucharest airport. Supplies were also brought to a football gym in Isaccea and then transported across the border to a distribution centre in Ukraine, where the government was handing them out to organisations and people in need.

On some days, more than 1,000 people crossed the border, many carrying cats and dogs. To support Save the Dogs' work, we provided a grant which helped 430 dog owners arriving in Romania.

Red Panda, Romania for Ukraine

Red Panda's project 'Help for Ukrainian animals in Romania' provided food and essential items for Ukrainian dog owners who became refugees in Romania.

We supported their work with a grant which helped them distribute 5,500 portions of dog food, 150 dog crates, leads, harnesses, collars, and 800 parasite treatments in Bucharest, Brasov and Ilfov.

GATO, Lithuania for Ukraine

Since the beginning of the war, GATO has helped Ukrainian refugees who settled in Lithuania with their dogs by providing free vet care through their partner clinics.

Through two grants we provided, 99 dogs were neutered and several received vet consultation and treatments, microchipping and vaccination services paid for by GATO.

Global Champions Programme

Small Grants Programme

In July 2022, we launched our new Small Grants Programme, which awards grants to help dog welfare organisations build their capacity to improve the lives of the dogs under their care and within their community.

We provided 12 grants to organisations in Romania, Portugal, South Africa, Tanzania, Zambia, Poland, Canada, Australia and Palestine. These included:

Last Chance Foundation in Poland received a grant to insulate one of their main shelter buildings, improving conditions for the resident animals and reducing their fuel bill by 40%

Animal Welfare Society Stellenbosch in South Africa received support to purchase a vehicle to aid dog rehabilitation, rehoming and the day-to-day running of their kennels.

Zambezi Animal Welfare Services in Zambia needed access to a permanent, reliable, and clean water source. With a grant from us, they were able to install sufficient capacity water tanks, piping to kennel blocks and a generator, as well as a pool to help dogs cool off after walks.

International Training Programme (ITP)

In March 2022, we delivered an online International Training Programme, sharing our expertise and providing a platform for delegates to discuss their work and the issues they face in their respective countries. We virtually hosted 18 delegates from 16 countries including Sri Lanka, Pakistan, Singapore, Nigeria, Lithuania and the Philippines. Based on feedback from previous participants, our programme has evolved and now includes sessions on dog population dynamics, ecology and surveys, fostering, governance, and the role of the veterinary nurse. Over the next couple of years, we plan to evolve further by delivering separate training programmes for organisations based within Europe and the rest of the world, with the subjects covered in each programme being tailored more to the issues faced within those geographic regions.

International Companion Animal Welfare Conference (ICAWC)

252
delegates attended

36
different countries represented

27
presentations and workshops delivered

The 22nd ICAWC, held in Bulgaria, welcomed 252 delegates from 121 organisations and 36 countries to a three-day programme of knowledge sharing through presentations, workshops and networking events. Interactive sessions covered subjects including digital fundraising, enrichment for dogs and cats, dog population management, tips for lobbying, how to tackle disease outbreaks in shelters, and advice on achieving organisational goals.

150 delegates also took up the opportunity to visit the local shelter of Animal Rescue Sofia where they learnt about their great work to rehome abandoned dogs. They were also able to observe training and behaviour work carried out with the dogs at the shelter by Dogs Trust staff.

The 23rd ICAWC will be held in Nicosia, Cyprus, from 3–5 October 2023.

Plans for 2023

In 2023, our flagship partnership projects will be ramping up their work to stabilise free roaming dog populations. They will also continue programmes engaging with communities to encourage responsible ownership, to improve the welfare of dogs and humans in those communities.

The vital work to eliminate human deaths due to rabies will continue, expanding even further with rabies surveillance, education, and mass dog vaccination campaigns — including a targeted programme aiming to vaccinate 100,000 dogs in 10 days in Phnom Penh, Cambodia.

Our partnership with Purina will provide the opportunity to fund more small grants and tailor our online training offering to different contexts.

ICAWC 2023 will be held in Cyprus and will build on the success of 2022's conference in Bulgaria with an exciting agenda and internationally renowned speakers.

We are also expecting Dogs Trust and Dogs Trust Worldwide to be working much more closely together in future, with assets of Dogs Trust to be transferred to Dogs Trust Worldwide. This will make Dogs Trust Worldwide into a stronger and broader charity. The planning for this change is currently underway.

We will remain flexible to opportunities to support organisations doing vital work for dog welfare around the world. We are currently in contact with groups in Turkey in the wake of the devastating earthquake there.

Public benefit

Dogs Trust Worldwide exists to ensure that all dogs around the world get the care they deserve and live happy lives, free from the threat of unnecessary destruction.

Dogs can play a vital role in keeping humans physically and mentally happy and healthy, so while Dogs Trust Worldwide's charitable activities focus firmly on dog welfare, we believe our contributions towards public benefit (as defined by the Charity Commission) also extend into the following areas:

- Reducing the risk of death from rabies carried by dogs, through our mass vaccination programmes, such as Mission Rabies in India and Malawi and through our engagement with coalitions such as United Against Rabies.
- Effectively managing dog populations in key strategic regions, reducing human-dog conflict and creating an environment where people and dogs can live happily together in the community.
- Funding training courses to improve the surgical and post-operative care skills of veterinary professionals, thus enabling them to provide greater support to dog owners.
- Helping individual animal welfare practitioners, and those from smaller non-profit organisations, to feel supported and reassured that they are not alone, through our small grants programme, international training programmes and international companion animal welfare conference.
- 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 create a strong bond with their dog, by funding projects such as the Dog School in South Africa and improving the wellbeing of these individuals.

Financial review

In the year ended 31 December 2022, Dogs Trust Worldwide received a grant of £6,354,537 (2021: £4,242,582) from its parent Dogs Trust, as well as other donations of £83,152 (2021: £84,329).

Grant expenditure for the year was £5,785,162 (2021: £3,648,869) relating to grants committed to partner organisations, while direct costs incurred for the annual ICAWC conference, as well as for monitoring and administering grants, totalled £525,308 (2021: £440,987). Support costs totalled £89,318 (2021: £226,361) of which £84,480 (2021: £103,052) were recharged from Dogs Trust, representing the work performed by Dogs Trust staff in relation to the activity of Dogs Trust Worldwide during the year.

Dogs Trust Worldwide therefore reported a surplus of £37,901 (2021: surplus of £10,694), with £258,395 (2021: £220,494) retained in unrestricted reserves at 31 December 2022.

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 (company number 08996564), agrees to contribute £10 in the event of the Charity winding up.

Directors (Trustees) of Dogs Trust Worldwide:

Graeme Robertson	Chairman
Philip Daubeny	Vice Chairman
James Monteith	Honorary Treasurer
Joanne Howard	Non-Executive Director
Phil White	Non-Executive Director

The Dogs Trust Worldwide Board provides oversight of Dogs Trust Worldwide's finances and operations, delegating the day-to-day management to the Executive Director. The Executive Director of Dogs Trust Worldwide, Karen Reed, does not have voting power on the Board and acts in an advisory capacity.

The Dogs Trust Worldwide Board meets twice a year at minimum, but as often as necessary to guarantee effective oversight.

When a seat on the board becomes available, candidates are nominated to the board by current trustees based on relevant skills and expertise and undergo a review process and due diligence check. New trustees receive an induction course covering all the operations and activities of Dogs Trust Worldwide and may attend seminars and training courses on relevant subjects.

Dogs Trust Worldwide operates under the principles of the Charity Governance Code.

Related parties

None of the trustees receive remuneration or other benefit from their work with Dogs Trust Worldwide. Graeme Robertson, Philip Daubeny and James Monteith are Directors of Dogs Trust Trustee Limited, the sole corporate Trustee of Dogs Trust, referred to as the Dogs Trust Council. As Dogs Trust Trustee Limited is the sole member of Dogs Trust Worldwide, and the majority of trustees are also Council members of Dogs Trust, Dogs Trust Worldwide is deemed a subsidiary of Dogs Trust.

Dogs Trust supported Dogs Trust Worldwide with a grant in the year as noted in the Financial Review above.

Dogs Trust Worldwide Foundation Bosnia is a deemed subsidiary of the Charity as the Charity is the Founder of Dogs Trust Worldwide Foundation Bosnia and the members of the steering committee of Dogs Trust Worldwide Foundation Bosnia are all appointed by the Founder. The Charity has taken advantage of the exemption under S.400(1) of the Companies Act 2006, to not prepare consolidated financial statements as its results are included in the consolidated financial statements of its parent entity, Dogs Trust.

Mission Rabies Limited is a charity deemed to be an associate of the Charity as one of the four trustees of Mission Rabies Limited is also a director of Dogs Trust Worldwide. The Charity has taken advantage of the exemption under S.400(1) of the Companies Act 2006, to not prepare consolidated financial statements as its results are included in the consolidated financial statements of its parent entity, Dogs Trust.

Reserves policy

Dogs Trust Worldwide's policy is to maintain reserves ("the free reserves") approximately equal to six months of non-grant operating expenditure based on current budgets. This will enable Dogs Trust Worldwide to meet the requirements of ongoing projects and to operate effectively. As of 31 December 2022, Dogs Trust Worldwide has £258,395 of reserves at the year end, representing six months of operating expenditure.

Grant making process

Dogs Trust Worldwide awards grants to other organisations ("partner organisations") for specific projects as part of delivering its charitable activities. Dogs Trust Worldwide undertakes a formal appraisal of each project and partner organisation before making the grant. All grants are subject to a specific grant agreement. Dogs Trust Worldwide 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 2022, Dogs Trust Worldwide spent £5,785,162 (2021: £3,648,869) in grants to partner organisations in relation to its work. Further detail is shown in note 4 of the Notes to the Accounts.

Risk management

The trustees have identified and assessed the major risks to which Dogs Trust Worldwide is exposed, in particular those related to its operations and finances. These include:

- The challenges associated with leadership being remote from the operations of the grant recipient organisations
- The higher risk of fraud within international activity and the impact on Dogs Trust Worldwide's reputation due to possible misappropriation of funds or fraud, bribery and corruption by overseas grant recipient organisations
- The potential lack of awareness and compliance with international rules and regulations
- Staff and volunteer safety when travelling internationally
- The potential for international partnerships to not materialise as expected and Dogs Trust Worldwide's animal welfare and veterinary standards are not upheld by grant recipient organisations.

The key controls used by Dogs Trust Worldwide to manage these risks:

- The implementation of remote leadership and video conferencing platforms to communicate
- 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 payment contingent upon progress
- Awareness of the UK government and wider sanctions lists for updates and continued engagement with online training and webinars including internationally
- Obligations to comply with anti-bribery, corruption 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 overseen by the Board
- Monthly comparison of actual results with budget, previous years and forecasts
- Competent skillset built up within the Dogs Trust Worldwide team, enhanced by expertise from other teams within Dogs Trust, such as Governance and Finance
- Travel safety policy and procedures in place including personal risk assessments
- Travel safety courses available for all staff
- Twice a year Dogs Trust Worldwide Board meetings and reports to Council on a quarterly basis
- Strategy approved by Dogs Trust Worldwide Board and Council of Dogs Trust
- High level International partnership contingency plans.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. The trustees are satisfied that adequate systems are in place to manage these risks.

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 charitable company'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
Chair
18 April 2023

Independent auditor's report to the Members and Trustees of Dogs Trust Worldwide

Opinion

We have audited the financial statements of Dogs Trust Worldwide ('the charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including 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 2022 and of its income and expenditure, 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 that are 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 relating to going concern
In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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 our 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 included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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 and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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 trustees' directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page X, 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 determine 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

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:
frc.org.uk/auditorsresponsibilities.
This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

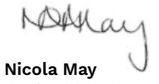
In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were UK taxation legislation.
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Directors about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.



Nicola May
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

7 June 2023

Statement of financial activities for the year ended 31 December 2022

	Notes	2022 £	2021 £
Income			
Grants and donations	3	6,437,689	4,326,911
Total income		**6,437,689**	**4,326,911**
Expenditure			
Expenditure on charitable activities	4	6,399,788	4,316,217
Total expenditure		**6,399,788**	**4,316,217**
Net income and net movement in funds		**37,901**	**10,694**
Reconciliation of funds			
Total funds brought forward		220,494	209,800
Total funds carried forward	8	**258,395**	**220,494**

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 30 to 36 form part of these financial statements.

Balance Sheet as at 31 December 2022

Registered company number: 9365971

	Notes	2022 £	2021 £
Current assets			
Debtors	6	216,765	131,634
Cash at bank and in hand		84,249	147,405
Total current assets		**301,014**	**279,039**
Creditors: amounts falling due within one year	7	42,619	58,545
Total net current assets		**258,395**	**220,494**
Total net assets		**258,395**	**220,494**
The funds of the Charity:			
Unrestricted funds	8	258,395	220,494
Total Charity funds	8	**258,395**	**220,494**

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

The notes on pages 30 to 36 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on the 18 April 2023:

Graeme Robertson
Chairman

James Monteith
Honorary Treasurer

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and estimates 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 2019, the Companies Act 2006 and applicable accounting standards.

Going concern

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 and grant commitments are not made until funding is secured.
Given the strength of the balance sheet, the annual grant provided to Dogs Trust Worldwide by Dogs Trust, and the very low fixed cost base, the Trustees consider it appropriate for the accounts to be prepared on a going concern basis.

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 Dogs Trust Worldwide 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. Irrecoverable VAT is included in the cost of those items to which it relates.

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. A binding commitment is made following submission and approval of reports from grant recipients at stated milestones during the period of the grant. Expected future grant payments to partner organisations are disclosed in note 9 if a payment has been agreed in principle but not yet approved as a binding commitment at year-end.

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, based on direct expenditure.

Foreign currency

Foreign currency transactions are translated at the rates applicable on the transaction date. There were no foreign currency monetary assets and liabilities at the balance sheet date.

Debtors

Trade and other debtors are recognised at the settlement amount due. 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

Creditors are recognised where Dogs Trust Worldwide 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 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 Dogs Trust Worldwide.

Cash Flow Statement

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

Taxation

Dogs Trust Worldwide 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 Dogs Trust Worldwide

Dogs Trust Worldwide is a company limited by guarantee and has no share capital. In the event of Dogs Trust Worldwide being wound up, the liability in respect of the guarantee is limited to £10 per member of Dogs Trust Worldwide.

3. Income from donations and legacies

	2022	2021
	£	£
Grants	6,354,537	4,242,582
Donations	83,152	84,329
	6,437,689	**4,326,911**

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	2022 Total	2021 Total
	£	£	£	£	£
Grant giving	5,785,162	416,550	87,779	6,289,491	4,268,414
ICAWC	-	105,638	1,495	107,133	38,743
Training programmes	-	3,120	44	3,164	410
Governance	-	-	-	-	8,650
	5,785,162	**525,308**	**89,318**	**6,399,788**	**4,316,217**

Support costs totalling £89,318 (2021: £226,361) have been allocated across the activities based on direct expenditure. These support costs include cost associated with IT, HR, finance, legal and other central functions. £84,480 of support costs were recharged from Dogs Trust. The cost of fees payable to the Charity's auditor for the audit of the annual accounts was met by the parent Charity in 2022.

Grants are expenditure commitments to the following organisations:

Organisation/project	Delivery country (unless UK)	2022	2021
Mission Rabies	India and Malawi	1,095,271	1,095,584
Dogs Trust Worldwide Foundation Bosnia	Bosnia	1,065,791	-
Soi Dog Foundation	Thailand	832,511	649,421
Dogs Trust USA	USA	817,439	274,630
WVS - International Training Centre	India	503,936	250,000
Dogstar Foundation	Sri Lanka	239,273	240,541
WVS - International Training Centre	Thailand	220,000	241,550
Aware Trust	Zimbabwe	201,384	171,746
Buckaroo MNI	South Africa	71,427	51,283
Mayhew Animal Home	Afghanistan	63,726	90,000
Help in Suffering	India	53,306	39,360
Amici Cannis	Ecuador	49,125	29,686
Fiji SPCA	Fiji	41,694	-
Lanta Animal Welfare	Thailand	39,317	26,890
NSPCA	South Africa	38,194	51,898
BAWA	Indonesia	34,902	33,889
Animal Nepal	Nepal	34,803	35,301
Sneha's Care	Nepal	32,108	13,692
Animal Refuge Kansai (ARK)	Japan	30,000	15,000
UPAW	Ukraine	30,000	-
Funda Nenja	South Africa	22,530	21,195
GATO (formerly ARPOL)	Lithuania	21,359	24,988
Animal ID Ukraine - IRS	Ukraine	18,135	-
AR Sofia	Bulgaria	18,036	-
Transylvania Animal Care	Romania	16,471	-
Wildlife and Welfare	Australia	15,638	-
Red Panda	Romania	15,606	-
Canadian Animal Task Force	Canada	15,250	-
Animals Asia Foundation	China	15,000	-
Dogtown	South Africa	14,680	30,000
Wildlife Friends Foundation	Thailand	14,630	-
Project Humane Nepal	Nepal	14,110	-
Bethlehem Animal and Environment Association	Palestine	13,478	-
Save the Dogs	Romania	11,010	-
Animal Welfare Society Stellenbosch	South Africa	10,760	-
GAAP – Global Alliance for Animals and People	Chile	10,188	41,046
Fundacja Ostatnia Szansa	Poland	10,167	-

Organisation/project	Delivery country (unless UK)	2022	2021
SOS Animal Portugal	Portugal	10,049	-
Darjeeling Goodwill Animal Shelter	India	10,015	8,913
FIAPO (conference)	India	10,000	25,109
Nova Scotia SPCA	Canada	9,195	-
Sharko Foundation	Bulgaria	9,174	-
RSPCA Victoria	Australia	7,776	-
Zambezi Animal Welfare Services	Zambia	7,676	-
Asociatia Sache	Romania	6,003	-
SPAW (return of unspent grant)	Kingdom of Tonga	5,000	(2,700)
Pomujre SPA	Slovenia	2,524	2,681
Mbwa Wa Africa Animal Rescue	Tanzania	2,171	-
Forgotten Animals (return of unspent funds)	Russia	(45,678)	109,506
Mdzananda Animal Clinic	South Africa	-	25,396
LAPA	Russia	-	15,970
GAAP	Guatemala	-	12,800
RAY - Rescue Animals from Yoke	Russia	-	12,309
Animal Friends of Croatia	Croatia	-	9,112
Simabo	Cape Verde	-	2,508
Central Missouri Humane Society	USA	-	2,391
Rescue is Life	South Africa	-	449
LAPA (return of unspent grant)	Russia	-	(3,275)
		5,785,162	**3,648,869**

Each organisation received one grant in the reporting period, with the exception of Mission Rabies which received five grants.

The grant to Forgotten Animals was suspended due to the sanctions which have been placed on Russia.

5. Analysis of staff emoluments

	2022	2021
	£	£
Salaries and wages	317,003	302,771
Social security costs	36,147	32,058
Pension costs	38,532	34,741
	391,682	**369,570**

Employees are contractually employed by Dogs Trust and granted to Dogs Trust Worldwide.

Number of employees granted from Dogs Trust whose emoluments including benefits were over £60,000 include:

	2022	2021
£90,001 to £100,000*	1	1

* this band contains the earnings of the Executive Director in 2022 and 2021.

	2022	2021
	£	£
Employer pension contributions for the above employee	12,963	12,393

Key management personnel, defined as the Executive Director, received total remuneration as follows:

	2022	2021
	£	£
Salaries and wages	98,013	93,959
Social security costs	12,213	11,099
Pension costs	12,963	12,393
	123,189	117,451

None of the Trustees, or any person connected with them received any remuneration during the year. No trustees were reimbursed for expenses in the year (2021: nil) covering travel, subsistence and accommodation. No allowances were paid to Trustees, and no direct payments to third parties were made on their behalf.

6. Debtors

	2022	2021
	£	£
Amounts owed by parent (note 10)	191,765	126,782
Prepayments and accrued income	-	4,852
Trade debtors	25,000	-
Total debtors	216,765	131,634

7. Creditors

	2022	2021
	£	£
Accruals	42,619	58,545
Total creditors	**42,619**	**58,545**

8. Analysis of charitable funds

	Balance 1 January 2022	Income	Expenditure	Transfers	Balance 31 December 2022
	£	£	£	£	£
General fund	220,494	6,437,689	(6,399,788)	-	258,395
Total	**220,494**	**6,437,689**	**(6,399,788)**	**-**	**258,395**

	Balance 1 January 2021	Income	Expenditure	Transfers	Balance 31 December 2021
	£	£	£	£	£
General fund	209,800	4,326,911	(4,316,217)	-	220,494
Total	**209,800**	**4,326,911**	**(4,316,217)**	**-**	**220,494**

9. Grant Commitments

As at 31 December 2022, the following payments, which have not been accrued as liabilities, to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2022	2021
	£	£
Within one year	1,661,161	279,115
Between one and five years	138,331	-
	1,799,492	**279,115**

10. Related party transactions

The trustees consider Dogs Trust to be a related party (see note 11). A grant of £6,354,537 (2021: ££4,242,582) was received from Dogs Trust during the year. Costs, including payroll, of £391,681 (2021: £369,570) were recharged from Dogs Trust during the year. Dogs Trust Worldwide was owed £191,765 by Dogs Trust (2021: £126,782) at the year end.

Grants totalling £817,439 (2021: £274,630) 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. Of this amount none was outstanding at the year end (2021 - none). Dogs Trust Worldwide were owed £nil (2021 - £nil) by Dogs Trust USA at the year end.

Grants totalling £832,511 (2021: £649,421) were paid to Soi Dog Foundation, a charity whose trustees include Mr P Daubeny, the Vice Chairman of Dogs Trust Worldwide in 2022. Of this amount none was outstanding at the year end (2021 – none).

Grants totalling £1,095,271 (2021: £1,095,584) were paid to Mission Rabies, a charity whose trustees include Mr P Daubeny, the Vice Chairman of Dogs Trust Worldwide. Of this amount none was outstanding at the year end (2021- none). The Charity has taken advantage of the exemption under S.400(1) of the Companies Act 2006, to not account for Mission Rabies as an associate in these financial statements as Mission Rabies is recognised as an associate in the consolidated financial statements of its parent entity, Dogs Trust.

Grants totalling £1,065,791 (2021: £nil) were paid to Dogs Trust Worldwide Foundation Bosnia, a deemed subsidiary of Dogs Trust Worldwide. Of this amount none was outstanding at the year end (2021- none). The Charity has taken advantage of the exemption under S.400(1) of the Companies Act 2006, to not prepare consolidated financial statements as its results are included in the consolidated financial statements of its parent entity, Dogs Trust.

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, registered office 17 Wakley Street, London, England, EC1V 7RQ). 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 **dogstrust.org.uk**.

Thank you

We are so grateful to our generous supporters and donors, without whom we couldn't carry out any of this vital work. Thank you to our partners on the ground, who work incredibly hard in challenging environments and contexts — their dedication is exemplary and has been especially notable in the past year of continued uncertainty in the world. Plus, of course, thank you to our incredible Dogs Trust Worldwide Team and other supporting teams within Dogs Trust who complete this circle of care and support for a huge number of dogs around the world and the communities where those dogs live.

Image credits

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How to help us

We rely on donations from the public in order to continue our work. If you'd like to support us then please consider leaving a gift in your will, sponsoring a dog or making a donation.

For more information please visit **dogstrustworldwide.com**

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Registered Charity Number: 1167663
Registered Company Number: 09365971

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DOGS TRUST

England & Wales - Charity number 1167663

Accounts

DogsTrust Worldwide

Annual Report 2021

For the year ended 31 December 2021

Improving the lives of dogs around the world

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Mission statement

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

Welcome from our Chair

In 2021, daily life around the globe continued to be dominated by concerns about Covid-19. Despite ongoing restrictions and uncertainties, Dogs Trust Worldwide adapted and we found new ways to achieve our goals and ambitions. We continued to support and work with many inspiring groups around the world, all committed to improving the lives of dogs.

Our partner organisations on the ground in 21 countries continued to focus on the job in hand and achieved impressive results with the support of the Dogs Trust Worldwide team. They vaccinated and provided veterinary care to hundreds of thousands of dogs, helping to humanely manage dog populations around the world, and encouraged responsible dog ownership in a wide range of different situations and communities.

We couldn't do any of our vital work without the kindness and generosity of our supporters. They have enabled us to help so many dogs all around the world in these difficult times. We are, as ever, incredibly grateful.

Graeme Robertson
Chair

Welcome from our Executive Director

At the beginning of the year, we hoped we would soon see the back of the pandemic. Sadly, that was not to be, and the challenges posed by Covid-19 continued.

Our partners around the world still faced Covid-related restrictions and lockdowns; international travel difficulties continued to affect the tourist economy and volunteers who would normally play a part in supporting small organisations helping animals.

But we, and our implementing partners overseas, have persevered. We've rolled up our sleeves and got on with the job of caring for the dogs who need us now, as well as working towards a brighter future for all dogs around the world. The help given by Dogs Trust Worldwide to dozens of organisations across five continents was more appreciated than ever — both by the organisations themselves and by the tens of thousands of people caring for dogs who benefited from our programmes.

Despite a multitude of challenges, our programmes sustained strong vaccination and neutering figures, and high numbers of children learned to stay safe around dogs. We managed to improve on the previous year's numbers of veterinary professionals internationally receiving additional training in best practice neutering surgery. I am hugely proud of these achievements.

As well as continuing to support our partners with grants and guidance, we also further developed our online International Training Programme, facilitating crucial networking and sharing of expertise between animal welfare organisations all around the world.

Dogs Trust Worldwide has also developed an exciting new strategy, which will ensure our resources are targeted at achieving the maximum gain for positive dog welfare in the long term, and will be evaluated for maximum impact. We will focus our efforts in defined areas to ensure clear results, alongside maintaining support to organisations globally through building capacity and expertise.

As I write this, we are seeing terrible images of war in Ukraine and are reaching out to help people and their animals affected there. Whether through diseases such as Covid-19, the terrors of war, or just through everyday challenges, Dogs Trust Worldwide is here to help ensure our canine friends can live their best lives, alongside the people who care for them. None of this can be achieved without the generosity of our supporters, so I thank you for your support over the past year.

Karen Reed
Executive Director

Plans for 2022

We have big plans for 2022, alongside our parent charity Dogs Trust. With a new strategy in place, we will pivot our activity towards our new objectives.

- We will concentrate our efforts on alleviating welfare issues and strengthening the human-animal bond in several key areas, including the countries in the Balkans, India and Sri Lanka, and Thailand. We will achieve this through long-term programmes and partnerships, demonstrating the effectiveness and scalability of our interventions.
- We also have a truly ambitious new objective: the global elimination of human and canine deaths due to rabies. This will require considerable effective and global collaboration and investment.
- As part of our commitment to continue to support vital projects globally, we will enhance our online capacity-building and expertise sharing platform, while continuing to run a small grants programme.

Achievements in 2021

Despite Covid-19, we made considerable progress across our programmes:

90,729 dogs neutered

283,323 dogs vaccinated

812 vets trained

779,172 children educated about dogs

Grants Programme 2021

115 applications received

26 grant agreements signed in 2021

£3,648,869 granted

Success stories

Making a difference

In 2021, we supported 38 projects in 22 countries.

Europe — 7 projects

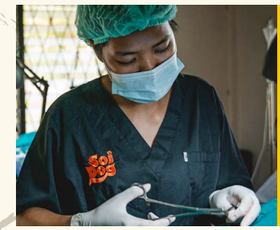
Animal Friends Croatia, Croatia
Forgotten Animals, Russia
GATO (formerly ARPOL), Lithuania
Mission Rabies Ltd, UK
RAY Fund, Russia
Save the Dogs, Italy
SPA Pomujre, Slovenia

RAY Fund
Russia

11,622 children
reached with responsible dog ownership lessons

Asia — 18 projects

Animal Nepal, Nepal
BAWA (Bali Animal Welfare Association), Bali
Darjeeling Goodwill Animal Shelter (DGAS), India
Dogstar Foundation, Sri Lanka
HEART Tokushima, Japan
Help in Suffering (HIS), India
Lanta Animal Welfare, Thailand
Mayhew Animal Home, Afghanistan
Mission Rabies Ltd, India x3
Obhoyaronno (Bangladesh Animal Welfare Foundation), Bangladesh
Project Humane Nepal (PHN), Nepal
Sneha's Care, Nepal
Soi Dog Foundation, Thailand
Worldwide Veterinary Service (WVS), Thailand
Worldwide Veterinary Service (WVS), India



Soi Dog Foundation
Thailand

50,177 dogs
neutered at six mobile clinics

Americas — 4 projects

Amici Cannis, Ecuador
Dogs Trust USA, United States
GAAP (Global Alliance for Animals and People), Guatemala
GAAP (Global Alliance for Animals and People), Chile

GAAP
Guatemala

250 dogs
treated for illness or injury

Africa — 8 projects

AWARE Trust, Zimbabwe
Buckaroo (A Marlene Neumann Initiative), South Africa
Dogtown, South Africa
Funda Nenja, South Africa
Mdzananda, South Africa
Mission Rabies Ltd, Malawi
NSPCA*, South Africa x2
(*National Council of Societies for the Prevention of Cruelty to Animals)

Buckaroo
South Africa

92% reduction
of emaciated dogs living in the project area

Australia — 1 project

Wildlife and Welfare, Australia

Wildlife and Welfare
Australia

83% of dogs
in the project area sterilised

Amici Cannis, Ecuador

Amici Cannis, our partner organisation in Ecuador, provides veterinary care to the owned and stray dog population in Cotacachi and its surrounding villages. Their fully-equipped and staffed veterinary hospital treats around 500 dogs per year, doing everything from caring for sick and injured animals to preventative work like neutering, microchipping and vaccination.

Between 2019 and 2020, Amici Cannis had been close to stabilising Cotacachi's dog population, but during the pandemic they saw an increase in dogs being abandoned by owners and the welfare of the dogs deteriorated. In light of this new challenge, with our financial support, Amici Cannis focused on regaining a stable, healthy, roaming dog population in the town, and helping dogs most at risk of abandonment. In 2021, 307 dogs were sterilised, vaccinated, and dewormed — 43% of the total roaming dog population. The team have also worked to educate the community on the importance of neutering female dogs, which has contributed to an impressive 50–75% reduction in unwanted litters in the area.

Emerson's story

Vet technician Emerson Simba Gualacata runs the Amici Cannis Transport unit, making daily patrols in search of ill, injured and roaming dogs. Emerson feeds and scans dogs for microchips, bringing those in need to the clinic. In 2021, 322 injured and emaciated dogs were brought in and given life-saving treatment by the team.

10-year-old Didi was found living on the streets of Cotacachi, hungry and suffering from a painful skin infection beneath her badly matted coat. Like many dogs, she had likely been bought as a fluffy puppy and abandoned when her owners couldn't keep up with the costs of feeding and regular grooming.

Emerson gained Didi's confidence by regular visits and feeding. Soon, he was able to transport her to the Amici Cannis Hospital where she received treatment for her skin disease and was spayed and vaccinated.

Animal Nepal, Nepal

We've been working in partnership with Animal Nepal, who run a dog population management programme in Lumbini, for the past four years.

This year, with our guidance and support, they have completed a crucial intervention that saw 800 dogs sterilised, 1000 vaccinated against rabies, and 312 treated against ailments and injuries. They've markedly improved the welfare of the dogs in the area, with sterilisation coverage up to 50% from 32%, dogs displaying a much healthier body weight, and significantly less skin conditions detected.

Thanks to our partnership, Animal Nepal will implement another year of the programme to further increase its benefits.

Sadhusaran's story

Sadhusaran Chaudhari is a vet technician living and working in Lumbini, who has seen first-hand the difference our support can make. Before Animal Nepal began working in the area, local people would complain to Sadhusaran about dog attacks, the fear of rabies, and the number of stray puppies. The community was afraid of the roaming dogs and so treated them badly and used inhumane methods to try and control them. Sadhusaran felt powerless to do anything to help.

With the arrival of Animal Nepal, so much has changed. Their 'catch, neuter, vaccinate, return' programme has drastically reduced rabies cases in the area, and with it, the fear of roaming dogs. Local residents have seen the benefits and got behind the project to protect more people and animals in the area. Sadhusaran is thrilled to see the turnaround and continues to actively support the initiative.

AWARE Trust, Zimbabwe

2021 marked the 5th anniversary of our partnership with AWARE Trust, which focuses on animal welfare, wildlife conservation and research, and habitat preservation across Zimbabwe. The charity is unique in the country, as the only animal welfare organisation that is directed and operated by veterinarians who own projects as well as supporting other organisations.

One of their main objectives is providing vaccinations, neutering and basic health care for owned animals living in marginal areas connected to wildlife conservation areas, in order to limit the risk of direct disease transmission to wild animals. Since 2016, they have given vet care to 12,500 owned dogs in the Chipinge and Tsholotsho districts, and delivered education to 1,000 adults and 8,500 children in the 85 primary schools of the Tsholotsho district.

In 2021, we embarked on an exciting new project to study the effects of our programme. For three years, the team will follow the lives of 897 owned dogs in the Tsholotsho district to measure the impact of their work. There is currently no published information on dog population dynamics in Zimbabwe in the last two decades, so this study will be crucial for assessing current vaccination and neutering coverage, and ensuring vaccination is carried out effectively into the future.

BAWA (Bali Animal Welfare Association), Bali

We have been supporting our partner BAWA in Bali to improve the lives of the island's dogs since 2017. Our partnership has seen local communities protected from rabies, and both owned and roaming dogs' welfare improve through targeted spay, neuter, parasite treatment and rabies vaccination programmes across 44 villages.

In 2021, the team returned to Karangasem Regency, and were able to neuter and treat 1,145 dogs — 89% of the dogs living in the area. They also vaccinated 1,377 dogs against rabies — 93% of the local dogs. With zero confirmed rabies cases in the area in 2021, the project is clearly working.

Supporting dog owners in Balinese villages

For dog owners living in Balinese villages, veterinary care is often hard to access. With no way to prevent unwanted litters, many households end up with more dogs than they can care for. Some are also wary of neutering and fear the procedure could kill their dogs. Thanks to the BAWA team explaining the benefits of neutering and offering free treatment and vaccinations, dog owners like I Komang Linggih Astawa are in a much better situation. He said, "I thank you on behalf of the people of Banjar Pendem, this program really helps us to make sure we can take care of our dogs."

Forgotten Animals, Russia

In Russia, the benefits and risks of neutering are widely misunderstood and access to surgery is hindered by disproportionately high costs compared with average salaries. Within the project area, 73% of male and 62% of female dogs were found to be unsterilised, with pets often allowed to roam freely, leading to unwanted litters and abandoned pets.

To improve the situation, we have been working with our partner, Forgotten Animals, on raising awareness and increasing neutering in the country. The project secured highly skilled vets, subsidised the costs of surgery and advertised the services through creative adverts on TV, online and radio. They have neutered 1,150 dogs this year and by the end of the project they will have reached 6,000 dogs, proving that there is strong demand for pet sterilisation when owners are given facts to make informed decisions about the wellbeing of their dogs and communities.

Svetlana's story

On learning about our project with Forgotten Animals, Svetlana didn't hesitate to bring her dog Marusya to be spayed. Her previous dog Mila had not been spayed as the practice wasn't common and was very expensive. Despite keeping her on the lead for walks and stopping male dogs from approaching her, after many heat seasons and several false pregnancies Mila's health deteriorated, and she died of cancer. Thanks to Forgotten Animals, Marusya will have a healthier and happier life.

NSPCA (National Council of Societies for the Prevention of Cruelty to Animals), South Africa

We have been assisting our partner, the NSPCA, combat the underground world of organised dog fighting in South Africa since 2018. The work of their Special Investigations Unit (SIU) spans intelligence gathering, liaising with informants, inspections, seizing dogs, veterinary care, documenting forensic evidence, and working alongside the South African Police Service to prosecute offenders. In 2021, the Unit investigated 312 cruelty cases, leading to the rescue of 50 dogs and saving countless more from suffering, and achieved six successful prosecutions with 36 court cases pending.

Strict countrywide lockdowns due to Covid-19 have had economic and social effects on local communities, resulting in spikes in violence against companion animals. The SIU has worked diligently throughout the pandemic to lessen the impact on animal welfare in communities, removing dogs experiencing premeditated cruelty and sharing their expertise with other organisations.

The Unit's tireless efforts to pursue justice in difficult and dangerous circumstances has prompted the courts to give harsher sentences for animal welfare abuses. Over the duration of the project, South Africa's court has steadily increased the severity of its sentencing, citing not only the suffering of dogs in these cases, but also growing intolerance to dog fighting and interlinked crimes in the country.

Nazareth's story

Nazareth Appalsamy, Manager of the Special Investigations Unit, says that our support has been crucial for the charity. The pandemic has had a devastating impact on South Africa's economy, and as a result, NSPCA have seen donations reduce drastically. As a non-profit, non-governmental organisation, they rely solely on donations from the public and support from organisations like Dogs Trust Worldwide. Without our help, they may not have been able to continue their life-changing work rescuing and rehabilitating victims of animal cruelty.

Soi Dog Foundation, Thailand

We've been working with Soi Dog Foundation on a large-scale dog population management project since 2016, aiming to neuter at least 80% of the roaming dog population in Greater Bangkok. In 2021, 50,177 dogs were neutered at mobile clinics, meaning 192,452 dogs have now been neutered since the start of the project.

As a result of our support, there has been a drastic reduction in the breeding activity of the roaming dog population. Some of the project's achievements are listed here:

- A reduction in the proportion of lactating female dogs — from 23.4% in 2016 to just 1.4% in 2021. As a result, the proportion of puppies dropped from 4.8% to 1.1%, and the dog density decreased significantly, with an average decline of 24.7% over five years.
- Human-dog conflict has dropped drastically, demonstrated by a 35.5% reduction in dog-related complaints to local authorities in the city of Bangkok between 2020 and 2021.
- The welfare of roaming dogs has improved, with a 10.3% decrease in emaciated or thin dogs since 2016 and a significant decline in canine rabies, with an average reduction of 5.7% in cases per month.

Worldwide Veterinary Service, India

India has a massive amount of street dogs, but a lack of surgically trained vets to treat them and manage the dog population through neutering. In 2012, we set out to address this issue, and partnered with Worldwide Veterinary Service (WVS) to develop and run an International Training Centre (ITC), in Ooty, southern India.

Over five years, we planned to deliver a range of training courses in surgical sterilisation techniques to local and international veterinary surgeons, students and para-vets. Our aim was to equip vets to return to their own communities and deliver neutering programmes and improved veterinary care. Following the success of our first five years, in 2017, we committed to partnering with WVS for another five years in Ooty, and to opening an additional training centre in Goa. Between 2017 and 2021, more than 2,700 vets were trained at the centre and saw huge improvement in their skills and confidence. Of the vets who participated in 2020 and the first half of 2021, 96% reported "significant improvement" in their surgical ability, and 90% said that the welfare of the animals under their care was greatly improved as a result.

In the last five years, the International Training Centres in Ooty and Goa have also carried out large-scale neutering, vaccination and treatment work in the community, with more than 69,000 dogs neutered, 116,000 dogs vaccinated against rabies and 44,000 sick and injured dogs treated.

Dr. Raj's story

For Dr Raj, a former student at the ITC in Ooty, the course was instrumental in improving his surgical skills and confidence as a vet. He developed soft skills like leadership and communication, as well as "learning how to give my best in circumstances with basic facilities." Since then, he has worked with various NGOs working in animal welfare, putting into practice the skills he gained with WVS. He said, "I am glad to have conducted over 12,000 sterilisations successfully following WVS protocols. Along with my wife, I opened Godavari pet clinic in Rajahmundry, with the intention to treat street animals who are in distress, for a minimal cost or sometimes not expecting any money. I'm happy to say that I have been instrumental in sending many of my juniors for WVS training over the years."

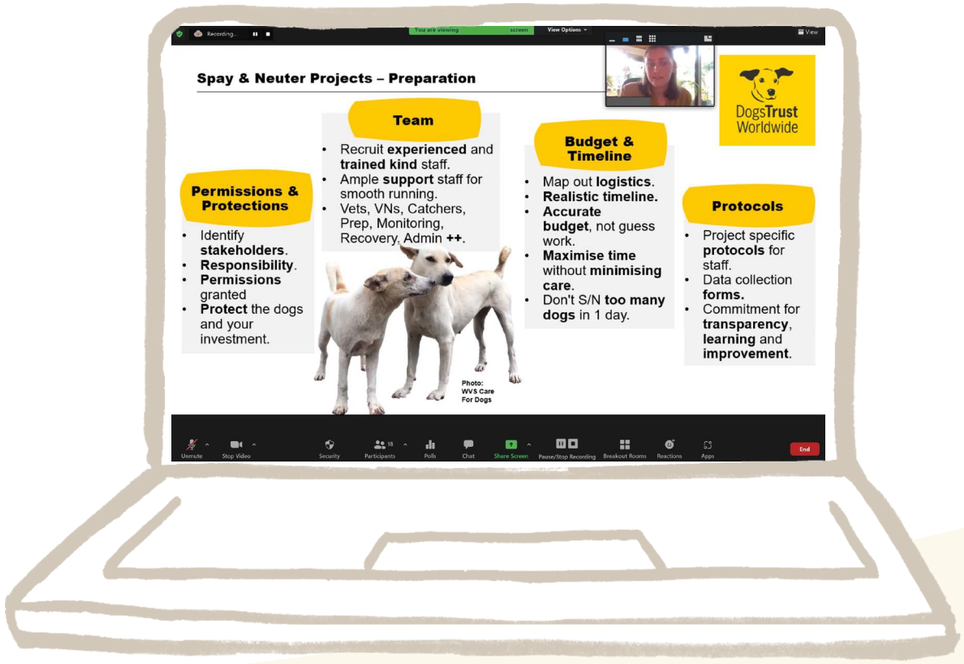
Capacity building

International Training Programme (ITP)

In 2021, we also saw the success of two virtual International Training Programmes, sharing our expertise and facilitating sharing of experiences between 27 delegates from 22 countries. In March, we virtually hosted 14 delegates from 12 countries including Sri Lanka, the British Virgin Islands, Zimbabwe, Mauritius, Chile and Cape Verde. In September, we met with a further 13 delegates from 11 countries, including Peru, South Africa, Belize, Tanzania and China.

Based on feedback from previous programmes, our offering has evolved and now includes sessions on dog population dynamics, ecology and surveys, fostering, governance, and the role of the veterinary nurse.

Feedback from these workshops has been extremely positive and we are making plans to expand our online training offering in 2022, utilising online platforms to build even more capacity in the future.



International Companion Animal Welfare Conference (ICAWC)

Due to the ongoing Covid-19 pandemic and related travel restrictions, we made the decision to postpone ICAWC again in 2021. We are very hopeful that we will be able to hold the conference as planned in Sofia, Bulgaria from 4th—6th October 2022.

Public benefit

Dogs Trust Worldwide exists to ensure that all dogs around the world get the care they deserve and live happy lives, free from the threat of unnecessary destruction.

Dogs can play a vital role in keeping humans physically and mentally happy and healthy, so while it is certainly true that Dogs Trust Worldwide's charitable activities focus firmly on dog welfare, we believe our contributions towards public benefit (as defined by the Charity Commission) extend into the following areas:

- Reducing the risk of death from rabies carried by dogs, through our mass vaccination programmes, such as Mission Rabies in India and Malawi.
- Funding training courses to improve the surgical and post-operative care skills of veterinary professionals, thus enabling them to provide greater support to dog owners.
- Helping individual animal welfare practitioners, and those from smaller non-profit organisations, to feel supported and reassured that they are not alone, through our international training programmes, international companion animal welfare conference, and the global assistance programme placement.
- 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 create a strong bond with their dog, by funding projects such as the Dog School in South Africa, and improving the wellbeing of these individuals.

Financial review

Dogs Trust Worldwide received a grant of £4,242,582 (2020: £3,802,267) from its parent Dogs Trust, as well as other donations of £84,329 (2020: £34,023) and other trading income of £nil (2020: £13,550).

Grant expenditure for the year was £3,648,869 (2020: £3,359,931) relating to grants committed to partner organisations, while direct costs incurred for the annual ICAWC conference, as well as for monitoring and administering grants, totalled £440,987 (2020: £434,445). Support costs totalling £103,052 (2020: £112,233) were recharged from Dogs Trust, representing the work performed by Dogs Trust staff in relation to the activity of Dogs Trust Worldwide during the year.

Dogs Trust Worldwide therefore reported a surplus of £10,694 (2020: deficit of £56,769), with £220,494 (2020: £209,800) 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 (Trustees) of Dogs Trust Worldwide:

Graeme Robertson	Chairman
Philip Daubeny	Vice Chairman
James Monteith	Honorary Treasurer
Joanne Howard	Non-Executive Director
Phil White	Non-Executive Director

The Dogs Trust Worldwide Board provides oversight of Dogs Trust Worldwide finances and operations, delegating the day-to-day management to the Executive Director. The Executive Director of Dogs Trust Worldwide, Karen Reed, does not have voting power on the Board and acts in an advisory capacity.

The Dogs Trust Worldwide Board meets twice a year at minimum, but as often as necessary to guarantee effective oversight.

When a seat on the board becomes available, candidates are nominated to the board by current trustees based on relevant skills and expertise and undergo a review process and due diligence check. New trustees receive an induction course covering all the operations and activities of Dogs Trust Worldwide and may attend seminars and training courses on relevant subjects. Board members are reappointed annually by the sole member, Dogs Trust Trustee Limited.

Dogs Trust Worldwide operates under the principles of the Charity Governance Code, with compliance led by the parent charity, Dogs Trust.

Related parties

None of the trustees receive remuneration or other benefit from their work with Dogs Trust Worldwide. Graeme Robertson, Philip Daubeny and James Monteith are Directors of Dogs Trust Trustee Limited, the sole corporate Trustee of Dogs Trust, referred to as the Dogs Trust Council. As Dogs Trust Trustee Limited is the sole member of Dogs Trust Worldwide, and the majority of trustees are also Council members of Dogs Trust, Dogs Trust Worldwide is deemed a subsidiary of Dogs Trust.

Dogs Trust supported Dogs Trust Worldwide with a grant in the year as noted in the Financial Review above.

Mission Rabies Limited is a charity deemed to be an associate of the Charity as one of the four trustees of Mission Rabies Limited is also a director of Dogs Trust Worldwide. The Charity has taken advantage of the exemption under S.400(1) of the Companies Act 2006, to not prepare consolidated financial statements as its results are included in the consolidated financial statements of its parent entity, Dogs Trust.

Reserves policy

Dogs Trust Worldwide's policy is to maintain reserves ("the free reserves") approximately equal to six months of non-grant operating expenditure based on current budgets. This will enable Dogs Trust Worldwide to meet the requirements of ongoing projects and to operate effectively. As of 31 December 2021, Dogs Trust Worldwide has £220,494 of reserves at the year end, representing six months of operating expenditure. Dogs Trust Worldwide will look to maintain this level over the coming years.

Grant expenditure policy

Dogs Trust Worldwide awards grants to other organisations ("partner organisations") for specific projects as part of delivering its charitable activities. Dogs Trust Worldwide undertakes a formal appraisal of each project and partner organisation before making the grant. All grants are subject to a specific grant agreement. Dogs Trust Worldwide 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 2021, Dogs Trust Worldwide spent £3,648,869 (2020: £3,360,000) in grants to partner organisations in relation to its work. Further detail is shown in note 4 of the Notes to the Accounts.

Risk management

The trustees have identified and assessed the major risks to which Dogs Trust Worldwide is exposed, in particular those related to its operations and finances. These include:

- The health and safety of staff when working overseas
- Dogs Trust Worldwide's animal welfare and veterinary standards not being upheld by grant recipient organisations
- Impacts on Dogs Trust Worldwide's reputation due to possible misappropriation of funds or fraud, bribery and corruption by overseas grant recipient organisations
- External threats to service continuity, such as the coronavirus pandemic and other global events beyond our control.

The key controls used by Dogs Trust Worldwide to manage these risks:

- 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 payment contingent upon progress
- Obligations to comply with anti-bribery, corruption 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 overseen by the Board
- Monthly comparison of actual results with budget, previous years and forecasts
- Regular review of financial systems
- Business continuity planning
- Established organisational structure and lines of reporting
- Authorisation and approval levels established at leadership level
- Business continuity planning and crisis plan is in place
- Use of digital technology for communication with grantees and to facilitate conferences where ability to travel is reduced due to external threats such as Covid-19
- Formalised agendas and record keeping for Board meetings, with professional advice sought on high-impact issues.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. The trustees are satisfied that adequate systems are in place to manage these risks.

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 charitable company'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.

Graeme Robertson
Chair
19 April 2022

Independent auditor's report to the Members and Trustees of Dogs Trust Worldwide

Opinion on the financial statements

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 2021 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.

We have audited the financial statements of Dogs Trust Worldwide ("the Charitable Company") for the year ended 31 December 2021, 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).

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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain 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.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

Other Companies Act 2006 reporting

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 are included in the Trustees' Report, has been prepared in accordance with applicable legal requirements.

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 Trustee's 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 the Companies Act 2006 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit we gained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates, and considered the risk of acts by the Group that were contrary to applicable laws and regulations, including fraud. We considered the Group's own assessment of the risks that irregularities may occur either as a result of fraud or error, the Group's compliance with laws and regulations that have a direct impact on the financial statements such as the Charities Act 2011, Companies Act 2006 and other laws and regulations applicable to the group such as employment law, taxation legislation, data protection, health and safety legislation and the Animal Welfare Act 2006. We considered financial performance, key performance indicators and other performance targets. We also considered the risks of non-compliance with requirements imposed by the Charity Commission, and other regulators, and we considered the extent to which non-compliance might have a material effect on the group financial statements.

We also communicated relevant identified laws and regulations, potential fraud risks and that there were no known matters of significant non-compliance with laws and regulations, to all engagement team members including internal specialists audit teams, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

As a result of these procedures we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: donations and legacy revenue recognition.

Our tests included:

- agreeing the financial statement disclosures complied with applicable legislation
- enquiries of the Finance & General Purpose Committee, management and internal audit, review of minutes of meetings of those charged with governance
- reviewing correspondence with HMRC
- audit testing a sample of grant payments to ensure in line with signed agreements and milestones
- challenging assumptions made by management in their significant accounting estimates in particular in relation to the accruals
- enquiries of third parties, where information from that third party has been used by the Group in the preparation of the financial statements
- reviewed if any Serious Incident Reports submitted to the Charity Commission and performed an assessment of any Whistleblowing matters and
- performed audit procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

As in all of our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluations, whether there was evidence of bias in accounting estimates by management or the Board that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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.

DocuSigned by:
Jill Halford
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Jill Halford (Senior Statutory Auditor)
For and on behalf of BDO LLP, Statutory Auditor
London, UK
Date: 02 September 2022

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

Statement of financial activities for the year ended 31 December 2021

	Notes	2021 £	2020 £
Income			
Grants and donations	3	4,326,911	3,836,290
Other trading income		-	13,550
Total income		**4,326,911**	**3,849,840**
Expenditure			
Expenditure on charitable activities	4	4,316,217	3,906,609
Total expenditure		**4,316,217**	**3,906,609**
Net income and net movement in funds		**10,694**	**(56,769)**
Reconciliation of funds			
Total funds brought forward		209,800	266,569
Total funds carried forward	8	**220,494**	**209,800**

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 28 to 33 form part of these financial statements.

Balance Sheet as at 31 December 2021

Registered company number: 9365971

	Notes	2021 £	2020 £
Current assets			
Debtors	6	131,634	119,645
Cash at bank and in hand		147,405	90,155
Total current assets		**279,039**	**209,800**
Creditors: amounts falling due within one year	7	58,545	-
Total net current assets		**220,494**	**209,800**
Total net assets		**220,494**	**209,800**
The funds of the Charity:			
Unrestricted funds	8	220,494	209,800
Total Charity funds	8	**220,494**	**209,800**

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

The notes on pages 28 to 33 form part of these financial statements.

The financial statements were approved by the trustees and authorised for issue on the 19 April 2022:

Graeme Robertson
Chairman

James Monteith
Honorary Treasurer

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and estimates 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 2019, the Companies Act 2006 and applicable accounting standards.

Going concern

In December 2019, coronavirus started circulating across the world, and was declared a global pandemic in March 2020. On 5 January 2021, the UK government announced a further national lockdown.

During 2021, proposed grants were assessed to determine whether funding was still required and whether priorities have changed for funding. All of the grant expenditure is non-contractual and therefore future payments can be reduced or removed if the trustees deem necessary.

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 and grant commitments are not made until funding is secured. Given the strength of the balance sheet, the annual grant provided to Dogs Trust Worldwide by Dogs Trust, and the very low fixed cost base, the trustees consider it appropriate for the accounts to be prepared on a going concern basis.

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 Dogs Trust Worldwide 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. Irrecoverable VAT is included in the cost of those items to which it relates.

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. A binding commitment is made following submission and approval of reports from grant recipients at stated milestones during the period of the grant. Expected future grant payments to partner organisations are disclosed in note 9 if a payment has been agreed in principle but not yet approved as a binding commitment at year-end.

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, based on direct expenditure.

Foreign currency

Foreign currency transactions are translated at the rates applicable on the transaction date. There were no foreign currency monetary assets and liabilities at the balance sheet date.

Debtors

Trade and other debtors are recognised at the settlement amount due. 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 are recognised where Dogs Trust Worldwide 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 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 Dogs Trust Worldwide.

Cash Flow Statement

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

Taxation

Dogs Trust Worldwide 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 Dogs Trust Worldwide

Dogs Trust Worldwide is a company limited by guarantee and has no share capital. In the event of Dogs Trust Worldwide being wound up, the liability in respect of the guarantee is limited to £10 per member of Dogs Trust Worldwide.

3. Income from donations and legacies

	2021	2020
	£	£
Grants	4,242,582	3,802,267
Donations	84,329	34,023
	4,326,911	**3,836,290**

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	2021 Total	2020 Total
	£	£	£	£	£
Grant giving	3,648,869	395,242	224,303	4,268,414	3,850,556
ICAWC	-	36,707	2,036	38,743	44,297
Training programmes	-	388	22	410	2,307
Governance	-	8,650	-	8,650	9,449
	3,648,869	**440,987**	**226,361**	**4,316,217**	**3,906,609**

Support costs totalling £226,361 (2020: £112,233) have been allocated across the activities based on direct expenditure. These support costs include cost associated with IT, HR, finance, legal and other central functions. £103,052 of support costs were recharged from Dogs Trust. Fees payable to the Charity's auditor for the audit of the annual accounts were £8,650 (2020: £8,400) in the year.

Grants are expenditure commitments to the following organisations:

Organisation/project	Delivery country (unless UK)	2021	2020
Mission Rabies	India and Malawi	1,095,584	1,095,583
Soi Dog Foundation	Thailand	649,421	634,406
Dogs Trust USA	USA	274,630	205,674
WVS - International Training Centre	India	250,000	250,000
WVS - International Training Centre	Thailand	241,550	220,000
Dogstar Foundation	Sri Lanka	240,541	250,000
Aware Trust	Zimbabwe	171,746	155,059
Forgotten Animals	Russia	109,506	26,366
Mayhew Animal Home	Afghanistan	90,000	66,044
NSPCA	South Africa	51,898	25,928
Buckaroo MNI	South Africa	51,283	34,215
GAAP - Global Alliance for Animals and People	Chile	41,046	18,641
Help in Suffering	India	39,360	25,817
Animal Nepal	Nepal	35,301	11,748
BAWA	Indonesia	33,889	13,020
Dogtown	South Africa	30,000	-
Fundacion Amici Cannis	Ecuador	29,686	-
Lanta Animal Welfare	Thailand	26,890	12,893
Mdzananda Animal Clinic	South Africa	25,396	24,236
FIAPO (conference)	India	25,109	-
GATO (formerly ARPOL)	Lithuania	24,988	3,759
Funda Nenja	South Africa	21,195	10,917
LAPA	Russia	15,970	21,136
Animal Refuge Kansai (ARK)	Japan	15,000	-
Sneha's Care	Nepal	13,692	11,102
GAAP	Guatemala	12,800	-
RAY - Rescue Animals from Yoke	Russia	12,309	-
Animal Friends of Croatia	Croatia	9,112	-
Darjeeling Goodwill Animal Shelter	India	8,913	-
Pomujre SPA	Slovenia	2,681	4,037
Simabo	Cape Verde	2,508	3,586
Central Missouri Humane Society	USA	2,391	-
Rescue is Life	South Africa	449	-
SPAW (return of unspent grant)	Kingdom of Tonga	(2,700)	2,230
LAPA (return of unspent grant)	Russia	(3,275)	-
WW IAHP	Australia	-	60,852
Obhoyaronno	Bangladesh	-	44,622
The Jane Goodall Institute	Nepal	-	41,404
HEART - Tokushima	Japan	-	30,000
SPCA Malta	Malta	-	21,891
Save the Dogs	Romania	-	19,617
Pets Second Home	Latvia	-	16,319
Project Humane Nepal	Nepal	-	14,110
IRS	Ukraine	-	8,681
Transylvania Animal Care	Romania	-	4,038
Animal Lebanon	Lebanon	-	3,747
Ukrainian Association of Animal Advocates (UAAA)	Ukraine	-	3,673
Humane Animal Society	India	-	1,807
Himalayan Animal Treatment Centre (HAT) UK	UK	-	1,710
TNR Trust	Malawi	-	1,173
IAPWA (return of unspent grant)	Malaysia	-	(24,125)
Edinburgh University (return of unspent grant)	Edinburgh	-	(15,986)
		3,648,869	**3,359,931**

Each organisation received one grant in the reporting period, with the exception of Mission Rabies which received five grants.

The return of grants from SPAW and LAPA relates to projects that were funded but not completed.

5. Analysis of staff emoluments

	2021	2020
	£	£
Salaries and wages	302,771	297,773
Social security costs	32,058	31,555
Pension costs	34,741	31,903
	369,570	**361,231**

No employees are contractually employed by Dogs Trust Worldwide but a recharge is made from Dogs Trust.

Number of employees recharged from Dogs Trust whose emoluments including benefits were over £60,000 include:

	2021	2020
£90,001 to £100,000*	1	1

*this band contains the earnings of the Executive Director in 2021 and 2020.

	2021	2020
	£	£
Employer pension contributions for the above employee	12,393	12,227

Key management employees, defined as the Executive Director, received total remuneration as follows:

	2021	2020
	£	£
Salaries and wages	93,959	93,591
Social security costs	11,099	11,069
Pension costs	12,393	12,227
	117,451	116,887

None of the trustees, or any person connected with them received any remuneration during the year. No trustees were reimbursed for expenses in the year (2020: nil) covering travel, subsistence and accommodation. No allowances were paid to trustees, and no direct payments to third parties were made on their behalf.

6. Debtors

	2021	2020
	£	£
Amounts owed by parent (note 10)	126,782	99,834
Prepayments and accrued income	4,852	19,811
Total debtors	131,634	119,645

7. Creditors

	2021	2020
	£	£
Accruals	58,545	-
Total creditors	**58,545**	**-**

8. Analysis of charitable funds

	Balance 1 January 2021	Income	Expenditure	Transfers	Funds 31 December 2021
	£	£	£	£	£
General fund	209,800	4,326,911	(4,316,217)	-	220,494
Total	**209,800**	**4,326,911**	**(4,316,217)**	**-**	**220,494**

	Balance 1 January 2020	Income	Expenditure	Transfers	Funds 31 December 2020
	£	£	£	£	£
General fund	266,569	3,849,840	(3,906,609)	-	209,800
Total	**266,569**	**3,849,840**	**(3,906,609)**	**-**	**209,800**

9. Grant Commitments

As at 31 December 2021, the following payments, which have not been accrued as liabilities, to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2021	2020
	£	£
Within one year	279,115	3,007,000
Between one and five years	-	2,218,000
	279,115	**5,225,000**

10. Related party transactions

The trustees consider Dogs Trust to be a related party (see note 11). A grant of £4,242,582 (2020: £3,802,267) was received from Dogs Trust during the year. Costs, including payroll, of £369,570 (2020: £429,509) were recharged from Dogs Trust during the year. Dogs Trust Worldwide was owed £126,782 by Dogs Trust (2020: £99,834) at the year end.

Grants totalling £274,630 (2020: £205,674) 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. Of this amount none was outstanding at the year end (2020 - none). Dogs Trust Worldwide were owed £nil (2020 - £nil) by Dogs Trust USA at the year end.

Grants totalling £649,421 (2020: £634,406) were paid to Soi Dog Foundation, a charity whose trustees include Mr P Daubeny, the Vice Chairman of Dogs Trust Worldwide in 2021. Of this amount none was outstanding at the year end (2020 – none).

Grants totalling £1,095,584 (2020: £1,095,583) were paid to Mission Rabies, a charity whose trustees include Mr P Daubeny, the Vice Chairman of Dogs Trust Worldwide. Of this amount none was outstanding at the year end (2020 - none). The Charity has taken advantage of the exemption under S.400(1) of the Companies Act 2006, to not prepare consolidated financial statements as its results are included in the consolidated financial statements of its parent entity, Dogs Trust.

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, registered office 17 Wakley Street, London, England, EC1V 7RQ). 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 **dogstrust.org.uk**.

Thank you

We are very grateful to all our generous supporters and donors, who make our vital work possible. Thank you to the incredibly dedicated Dogs Trust Worldwide team, as well as the many Dogs Trust staff who give their time to provide resources and share their expertise. We are also indebted to our numerous implementing partners around the world, all of whom allow us to help a huge number of dogs globally.

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We rely on donations from the public in order to continue our work. If you'd like to support us then please consider leaving a gift in your will, sponsoring a dog or making a donation.

For more information please visit **dogstrustworldwide.com**

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DOGS TRUST

England & Wales - Charity number 1167663

Accounts

DOGS TRUST WORLDWIDE

ANNUAL REPORT AND ACCOUNTS
For the year ended 31 December 2020

Registered Office : **17 Wakley Street, London, England, EC1V 7RQ**

Registered Charity Number : **1167663**

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Chair's report

2020 was a year like no other, with Covid-19 affecting the entire world. Among the global upheaval, welfare challenges for dogs continued and were often exacerbated by the pandemic. In the face of much adversity, we pulled together, and Dogs Trust Worldwide stepped up to meet the challenges, finding new and creative ways to continue supporting our overseas partners.

With the help of our amazing team, our partner organisations achieved some incredible successes, seeing hundreds of thousands of dogs through vaccinations, neutering, and even emergency feeding programmes.

We'd like to give special thanks to all our supporters, who have enabled us to help so many dogs around the world, during this very difficult year. None of this would be possible without their kindness and generosity.

Executive Director's report

For much of the world, 2020 has been a year dominated by Covid-19, and for many of the organisations we support it has been an exceedingly difficult time. Dogs Trust Worldwide has continued to provide vital support to our overseas partners, keeping in regular contact and helping them through unprecedented challenges, while adapting to new ways of working ourselves.

The global pandemic has put additional strain on the organisations we help. Local lockdown restrictions have paused services at a time when we have also seen a sharp rise in requests for help caring for dogs. Elsewhere, roaming dogs have gone hungry due to a lack of tourists. Many organisations have seen their donations and volunteer pools reduce or dry up altogether. In response, we were proud to provide 13 emergency grants to help, as well as agreeing for existing grants to be repurposed for use where they were needed most.

Despite the challenges of 2020, Dogs Trust Worldwide still achieved impressive results. The number of dogs neutered and vaccinated through our grant-funded projects reflects the significant impact our partners are making to improve the welfare of dogs. While the numbers are slightly lower than 2019, our partners are maintaining momentum with humane dog population management programmes.

Our International Training Programme was held online and enjoyed real success. We learned a great deal from offering this valuable resource virtually, which will no doubt be useful as this format becomes part of the new normal.

The achievements of 2020 would not have been possible without the people who have supported Dogs Trust Worldwide. I want to personally thank every one of them. Despite the unsettling year we've all had, we look optimistically towards the future, ready to tackle any challenges we may face, with the help of our supporters.

Plans for 2021

In 2021, we will review our strategy for Dogs Trust Worldwide to ensure that it is fit for a post-coronavirus world and maximises our impact on dog welfare globally. We will refine our digital support and training offering for small organisations around the world, as well as carrying out formal evaluations of some of our larger grant partners. We hope to be able to hold our 22nd International Animal Welfare Conference (ICAWC) in Sofia, Bulgaria in October.

Dogs Trust Worldwide achievements in 2020

Achieved directly or through our grants to partner organisations:

- Dogs vaccinated: 282,613
- Dogs neutered: 90,380
- Children educated: 736,303
- Vets trained: 510

We provided £64,667 in emergency grants and the reallocation of project funds to 13 organisations across eight countries who needed critical support.

We also provided emergency grants to help rescue animals and reunite them with owners, following the explosion in Beirut, and during the bush fires in Australia.

Grants programme

Grants programme 2020

- 102 grant applications were received in 2020
- 20 new grant agreements were signed in 2020 (13 of these were for emergency funding)

At the end of 2020, 41 current grants were active:

- Asia: 17
- Europe: 12
- Africa: 7
- Americas (not including USA): 4
- Australasia: 1

A total of £3.4million was paid out in grants.

Success stories – how our grants have made a difference

Mdzananda Animal Clinic, South Africa

The Mdzananda Animal Clinic has been serving the community of Khayelitsha since 1996. Initially operating from one shipping container, the clinic had no water and electricity; buckets of water were carried, and extension cables would run from kind neighbours. Today they provide services to the community six days a week, treating up to 1000 animals per month through their consultation rooms, hospital, operating theatre, mobile clinic, animal ambulance and a small shelter facility for dogs and cats. In 2020, Dogs Trust Worldwide covered the salary of an additional veterinarian for one year, to help Mdzananda serve the ever-increasing number of patients.

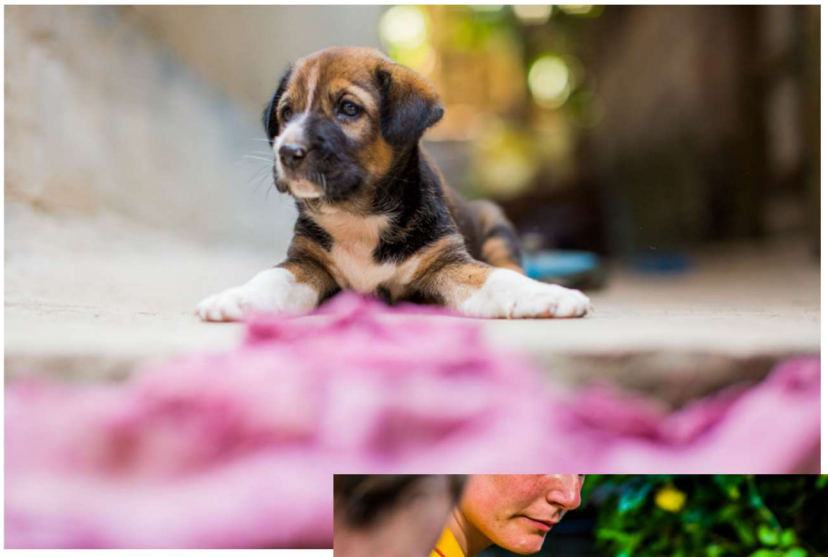
Despite the challenges posed by Covid-19, Mdzananda treated 12,567 patients in 2020. Having an extra vet on the team has meant they could care for more dogs, increase the time spent with each patient, and continue to teach the community about the well-being of their animals and the most common diseases.

Mission Rabies, India and Malawi

We continued to support our long-term partner, Mission Rabies, towards rabies elimination through mass vaccination in Goa (India) and Blantyre, Zomba and Chiradzulu (Malawi).

In Goa, the team achieved its annual target of 70% coverage in the main districts and villages, vaccinating over 82,000 dogs in the state. Goa is now the first state in India to have successfully eliminated the virus from most regions and is now moving into the endgame phase with the goal to prevent the reintroduction of rabies.

Though large events were not possible for much of the year, the team helped develop innovative methods to continue their education activity, teaching over 210,000 children about the risks of rabies, and how to stay safe around dogs. A headteacher of one of the schools said: "*our children's behaviour has completely changed towards dogs. Earlier children used to throw stones, beat dogs without reason, but after the repeat sessions on rabies, there is lot of behaviour change in children*." The state also agreed to include their rabies lesson in a standard science curriculum textbook, ensuring that all Goan school children will have access to this vital information.



In Malawi, the team exceeded their annual target of 70% vaccination coverage. Despite Covid-19 related challenges, including delays with vaccine importation and travel restrictions, the team vaccinated over 102,000 dogs.

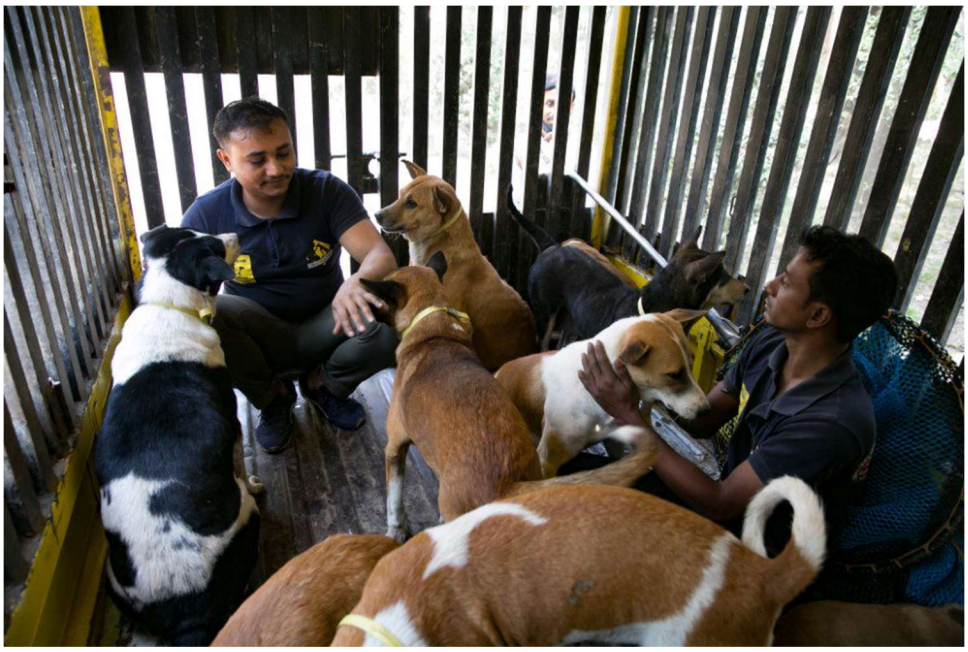
Help in Suffering, India

Help in Suffering (HIS) has been running its Animal Birth Control and Rabies Vaccination programmes since 1994, with the aims of controlling the dog population, preventing the spread of rabies, and improving street dog welfare in the city of Jaipur, Rajasthan. Dogs Trust Worldwide has been supporting HIS since 2015, and in 2020 they received their fifth grant from us. The latest grant will enable both programmes to run for an additional 12 months, aiming to neuter 3,500 dogs and vaccinate 4,000 male dogs against rabies.

Obhoyaronno Bangladesh Animal Welfare Foundation, Bangladesh

Before 2010, Bangladesh had the highest per capita rate of rabies deaths in the world with over 2,000 people dying of the disease each year and 98% of those deaths occurring after a dog bite. Through a multi-pronged approach and a nationwide mass dog vaccination programme (first piloted in collaboration with Obhoyaronno Bangladesh Animal Welfare Foundation) the country's annual rabies deaths dropped by 50%.

Dogs Trust Worldwide began supporting Obhoyaronno's catch, neuter, vaccinate and release programme in 2018, which included building new holding kennels at their facility to create more space for the dogs to rest and recover from surgery. That year they neutered, vaccinated and parasite-treated 1,928 roaming dogs living in a Northern zone of Dhaka. A further grant was given in 2020 to treat an additional 2,000 roaming dogs to reach a 75% sterilisation rate in the area.



The Global Alliance for Animals and People, Guatemala

For the residents of Todos Santos in Guatemala, veterinary care was out of reach until The Global Alliance for Animals and People (GAAP) set up an innovative telemedicine project providing desperately needed preventative and life-saving services to dogs. Through practical and theoretical tutorship in veterinary medicine, a village member, Andrés, has become a full-time Community Dog Health Worker. Under the remote supervision and guidance of GAAP veterinarians, he serves the village's canine community by dispensing preventative medicine and dog care supplies, treating common disorders, providing first aid, and in emergencies, transporting dogs to see veterinarians outside the village.

Since he started in 2018, Andrés has provided routine and life-saving treatments to more than 400 dogs. With support from Dogs Trust Worldwide, GAAP has now welcomed a new trainee, José David, to the team. They hope to help even more dogs in 2021 and will be able to run workshops on dog health and responsible ownership with school children and adults.

Soi Dog Foundation, Thailand

We've been supporting Soi Dog Foundation on their large-scale dog population management project since 2016, aiming to neuter 80% of the roaming dog population in Greater Bangkok within 10 years.

As a result of the project, there has been a drastic reduction in the breeding activity of the roaming dog population; the proportion of lactating female dogs has fallen from 23.4% in 2016 to less than 1% in 2020. The project is also improving the welfare of roaming dogs, with a 15% decrease in emaciated or thin dogs, severe skin conditions decreasing, and a drop in canine rabies cases - from 93 cases in 2016 to only four in 2020.

In 2020, 44,614 dogs were neutered at mobile clinics, meaning that 142,275 dogs have now been sterilised since the start of the project. Within the city of Bangkok and in Samut Sakhon (one of the five surrounding provinces which make up Greater Bangkok), Soi Dog have now achieved 80% sterilisation. In 2021, with the support of Dogs Trust Worldwide, Soi Dog will aim to reach 80% sterilisation coverage in two other provinces in Greater Bangkok, Nakhon Pathom, and Samut Prakan.

Worldwide Veterinary Services, Thailand

We started working with Worldwide Veterinary Services (WVS) in 2015, when we supported their development of an International Training Centre in Chiang Mai. In 2018, we committed to support the running of the centre for a further three years.

The training centre delivers a range of courses in surgical sterilisation techniques to local and international vets and vet assistants. The adjoining rescue and rehabilitation centre treats sick and injured dogs, with a focus on rescue and rehabilitation. Since taking over the shelter in 2015, WVS have vastly improved dog welfare in the area. Over the last three years, they have trained 582 vets, sterilised 10,406 dogs, vaccinated 21,419 dogs, treated 2,211 sick and injured dogs, and reduced the number of resident dogs from 247 to just 48.

We have agreed to provide continued support for the training centre for a further 12 months to support their work, including the delivery of new training courses for veterinary nurses, as well as an education programme in surrounding schools.

Emergency

As the world went into lockdown, dogs struggled for food. Many dog owners were affected financially, street vendors couldn't operate, and tourists vanished, leaving the dogs that relied upon them starving. In response, our emergency funds provided months' worth of food through organisations in South Africa, Nepal, India, and Bali, feeding more than 30,000 dogs.

In Chile, Thailand, and South Africa, our funds covered emergency veterinary care for 381 dogs at risk of suffering or abandonment. Following tragic events in Lebanon and Australia, we provided emergency grants to help rescue animals and reunite them with their owners.

We're proud to have offered this emergency assistance; we're confident it will contribute to the ongoing activities of our project partners and change the lives of dogs who are dependent upon their kindness.

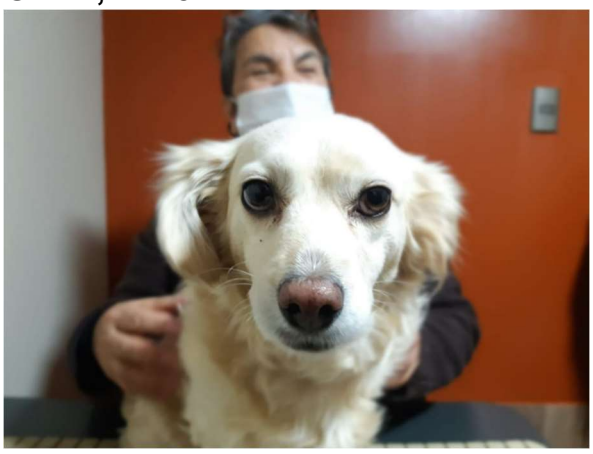
We gave emergency grants, or reallocated funds, to the following organisations:

- **Animals Lebanon, Lebanon**.

- **Bali Animal Welfare Association (BAWA), Indonesia**

- **Buckaroo, South Africa**

- **Transylvanian Animal Care, Romania**
- **Jane Goodall Institute, Nepal**
- **GAAP, Chile**



- **Save The Dogs, Romania**
- **Humane Animal Society, India**
- **Sneha's Care, Nepal**
- **Animal Nepal, Nepal**

- **Mdzananda, South Africa**
- **Project Humane Nepal, Nepal**
- **Funda Nenja, South Africa**
- **Lanta Animal Welfare, Thailand**

Capacity building

First virtual International Training Programme

In September we held our first ever online International Training Programme (ITP). To accommodate time zone differences, we extended the programme across two weeks and welcomed 20 delegates from 11 countries including India, Nepal, Pakistan, Poland, Gibraltar and Mexico. Dogs Trust staff and external speakers gave talks and took questions on topics including managing a rescue centre, organising spay and neuter programmes, dog behaviour and training, shelter construction, fundraising, and the use of social media.

Our ITP has always been about networking and learning from others, and 2020's programme was no different. Although we could only meet virtually, we were still able to help delegates to connect, share knowledge, and reflect on the changes they can make to promote animal welfare.

We will be working to further develop our online ITP during 2021 to maximise the opportunities to share our expertise with others.

Quotes from Sept 2020 ITP delegates:

"*Thank you so very much for this incredible opportunity. You are a true inspiration and your services and facilities plus energy are second to none."*

"I want to thank you from the bottom of my heart for the opportunity to attend the virtual ITP! This training programme has helped me to understand much better many things, from the construction to the rehoming programme, the importance of choosing wisely how to develop the educational programmes for the children and adults of my community, as well as how to organize ourselves for success, and so on!"

"Loving the two weeks and learning loads. Thank you for this great opportunity."

International Animal Welfare Conference

Our 22nd International Animal Welfare Conference (ICAWC) was postponed due to the pandemic. Fortunately, it has been possible to retain the venue, and we are hopeful we can hold the event as planned in Sofia, Bulgaria on 5-7 October 2021.

Public benefit

Dogs Trust Worldwide exists to ensure that all dogs living internationally get the care they deserve and live happy lives, free from the threat of unnecessary destruction.

Dogs can play a vital role in keeping humans physically and mentally happy and healthy, so while it is certainly true that Dogs Trust Worldwide's charitable activities focus firmly on dog welfare, we believe our contributions towards public benefit (as defined by the Charity Commission) extend into the following areas:

- Reducing the risk of death from rabies carried by dogs, through our mass vaccination programmes, such as Mission Rabies in India and Malawi.
- Funding training courses to improve the surgical and post-operative care skills of veterinary professionals, thus enabling them to provide greater support to dog owners.
- Helping individual animal welfare practitioners, and those from smaller non-profit organisations, to feel supported and reassured that they are not alone, through our international training programmes, international companion animal welfare conference, and the global assistance programme placement.
- 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 create a strong bond with their dog, by funding projects such as the Dog School in South Africa, and improving the wellbeing of these individuals.

Financial review

Dogs Trust Worldwide received a grant of £3,802,267 (2019: £4,204,592) its parent Dogs Trust, as well as other donations of £34,023 (2019: £38,251) and other trading income of £13,550 (2019: nil).

Grant expenditure for the year was £3,359,931 (2019: £3,534,627) relating to grants committed to partner organisations, while direct costs incurred for the annual ICAWC conference, as well as for monitoring and administering grants, totalled £434,445 (2019: £533,000). Support costs totalling £112,233 (2019: £118,000) were recharged from Dogs Trust, representing the work performed by Dogs Trust staff in relation to the activity of Dogs Trust Worldwide during the year.

Dogs Trust Worldwide therefore reported a deficit of £56,769 (2019: deficit of £7,131), with £209,800 (2019: £266,569) 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 (Trustees) of Dogs Trust Worldwide:

Graeme Robertson	Chairman
Philip Daubeny	Vice Chairman
James Monteith	Honorary Treasurer
Joanne Howard	Non-Executive Director
Phil White	Non-Executive Director

The Dogs Trust Worldwide Board provides oversight of Dogs Trust Worldwide finances and operations, delegating the day-to-day management to the Executive Director. The Executive Director of Dogs Trust Worldwide, Karen Reed, does not have voting power on the Board and acts in an advisory capacity.

The Dogs Trust Worldwide Board meets twice a year at minimum, but as often as necessary to guarantee effective oversight. In 2020 the frequency of meetings increased to ensure robust mitigation against risks presented by the coronavirus pandemic.

When a seat on the board becomes available, candidates are nominated to the board by current trustees based on relevant skills and expertise and undergo a review process and due diligence check. New trustees receive an induction course covering all the operations and activities of Dogs Trust Worldwide and may attend seminars and training courses on relevant subjects.

Dogs Trust Worldwide operates under the principles of the Charity Governance Code, with compliance led by the parent Charity, Dogs Trust.

Related parties

None of the trustees receive remuneration or other benefit from their work with Dogs Trust Worldwide. Graeme Robertson, Philip Daubeny and James Monteith are Directors of Dogs Trust Trustee Limited, the sole corporate Trustee of Dogs Trust, referred to as the Dogs Trust Council. As Dogs Trust Trustee Limited is the sole member of Dogs Trust Worldwide, and the majority of trustees are also Council members of Dogs Trust, Dogs Trust Worldwide is deemed a subsidiary of Dogs Trust.

Dogs Trust supported Dogs Trust Worldwide with a grant in the year as noted in the Financial Review above.

Reserves policy

Dogs Trust Worldwide's policy is to maintain reserves ("the free reserves") approximately equal to six months of operating expenditure based on current budgets. This will enable Dogs Trust Worldwide to meet the requirements of ongoing projects and to operate effectively. As of 31 December 2020, Dogs Trust Worldwide has £209,800 of reserves at the year end, representing six months of operating expenditure. Dogs Trust Worldwide will look to maintain this level over the coming years.

Grant expenditure policy

Dogs Trust Worldwide awards grants to other organisations ("partner organisations") for specific projects as part of delivering its charitable activities. Dogs Trust Worldwide undertakes a formal appraisal of each project and partner organisation before making the grant. All grants are subject to a specific grant agreement. Dogs Trust Worldwide 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 2020 Dogs Trust Worldwide spent £3,360,000 (2019: £3,535,000) in grants to partner organisations in relation to its work. Further detail is shown in note 4 of the Notes to the Accounts.

Risk management

The trustees have identified and assessed the major risks to which Dogs Trust Worldwide is exposed, in particular those related to its operations and finances. These include:

- The health and safety of staff when working overseas
- Dogs Trust Worldwide's animal welfare and veterinary standards not being upheld by grant recipient organisations
- Impacts on Dogs Trust Worldwide's reputation due to possible misappropriation of funds or fraud, bribery and corruption by overseas grant recipient organisations
- External threats to service continuity, such as the coronavirus pandemic and other global events beyond our control.

The key controls used by Dogs Trust Worldwide 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 payment contingent upon progress
- Obligations to comply with anti-bribery, corruption 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 overseen by the Board
- Monthly comparison of actual results with budget, previous years and forecasts
- Regular review of financial systems
- Business continuity planning
- Established organisational structure and lines of reporting
- Authorisation and approval levels established at leadership level
- Business continuity planning and crisis plan is in place. In 2020 the contingency planning was updated for Dogs Trust Worldwide as a result of Covid-19.
- Use of digital technology for communication with grantees and to facilitate conferences where ability to travel is reduced due to external threats such as Covid-19
- Formalised agendas and record keeping for Board meetings, with professional advice sought on high-impact issues.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. The trustees are satisfied that adequate systems are in place to mitigate these risks.

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 charitable company'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,
- 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

7 May 2021

Independent auditor's report to the Members and Trustees of Dogs Trust Worldwide

Opinion on the financial statements
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 2020 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.

We have audited the financial statements of Dogs Trust Worldwide ("the Charitable Company") for the year ended 31 December 2020, which comprise the statement of financial activities, the balance sheet, the cash flow statement 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).

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
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information
The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report and accounts, other than the financial statements and our auditor's report thereon. The other information comprises: The Chair and Executive Director's Reports and THE Report of the Trustees. 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. 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.

Other Companies Act 2006 reporting
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 are included in the Trustees' Report, has been prepared in accordance with applicable legal requirements.

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 Trustee's 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 the Companies Act 2006 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.

Extent to which the audit was capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit we gained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates, and considered the risk of acts by the Group that were contrary to applicable laws and regulations, including fraud. We considered the Group's own assessment of the risks that irregularities may occur either as a result of fraud or error, the Group's compliance with laws and regulations that have a direct impact on the financial statements such as the Charities Act 2011, Companies Act 2006 and other laws and regulations applicable to the group such as employment law, taxation legislation, data protection, health and safety legislation and the Animal Welfare Act 2006. We considered financial performance, key performance indicators and other performance targets. We also

considered the risks of non-compliance with requirements imposed by the Charity Commission, and other regulators, and we considered the extent to which non-compliance might have a material effect on the group financial statements.

We also communicated relevant identified laws and regulations, potential fraud risks and that there were no known matters of significant non-compliance with laws and regulations, to all engagement team members including internal specialists audit teams, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

As a result of these procedures we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: donations and legacy revenue recognition.

Our tests included:

- agreeing the financial statement disclosures complied with applicable legislation
- enquiries of the Finance & General Purpose Committee, management and internal audit, review of minutes of meetings of those charged with governance
- reviewing correspondence with HMRC
- audit testing a sample of grant payments to ensure in line with signed agreements and milestones
- challenging assumptions made by management in their significant accounting estimates in particular in relation to the accruals
- enquiries of third parties, where information from that third party has been used by the Group in the preparation of the financial statements
- reviewed if any Serious Incident Reports submitted to the Charity Commission and performed an assessment of any Whistleblowing matters and
- performed audit procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

As in all of our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluations, whether there was evidence of bias in accounting estimates by management or the Board that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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.

DocuSigned by:
Jill Halford
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Jill Halford (Senior Statutory Auditor)
For and on behalf of BDO LLP, Statutory Auditor
London, UK

Date: 03 June 2021

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 31 December 2020

	Notes	**2020** £	**2019** £
Income			
Grants and donations	3	3,836,290	4,242,843
Other trading income		13,550	-
Total income		**3,849,840**	**4,242,843**
Expenditure			
Expenditure on charitable activities	4	3,906,609	4,249,974
Total expenditure		**3,906,609**	**4,249,974**
Net income and net movement in funds		**(56,769)**	**(7,131)**
Reconciliation of funds			
Total funds brought forward		266,569	273,700
Total funds carried forward	8	**209,800**	**266,569**

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 32 form part of these financial statements.

Dogs Trust Worldwide
Balance Sheet as at 31 December 2020
Registered company number: 9365971

	Notes	**2020** £	**2019** £
Current assets			
Debtors	6	119,645	300,257
Cash at bank and in hand		90,155	11,526
Total current assets		209,800	311,783
Creditors: amounts falling due within one year	7	-	(45,214)
Total net current assets		**209,800**	**266,569**
Total net assets		**209,800**	**266,569**
The funds of the Charity:			
Unrestricted funds	8	209,800	266,569
Total Charity funds	8	**209,800**	**266,569**

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 32 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on the 22 April 2021 and signed on 7 May by:

Graeme Robertson Chairman

James Monteith Honorary Treasurer

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 and grant commitments are not made until funding is secured.

Going concern
In December 2019, coronavirus started circulating across the world, and was declared a global pandemic in March 2020. On 5th January 2021, the UK government announced a further national lockdown. A "roadmap" for easing Covid restrictions in England has been announced, with the aim of restrictions being lifted by 21 June 2021 at the earliest.

During 2020, proposed grants were assessed to determine whether funding was still required and whether priorities have changed for funding. All of the grant expenditure is non-contractual and therefore future payments can be reduced or removed if the Trustees deem necessary.

Given the strength of the balance sheet, the annual grant provided to Dogs Trust Worldwide by Dogs Trust, and the very low fixed cost base, the Trustees believe that, while an amount of uncertainty exists, this does not pose a material uncertainty that would cast doubt on the charity's ability to continue as a going concern. The Trustees therefore consider it appropriate for the accounts to be prepared on a going concern basis.

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 Dogs Trust Worldwide 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. Expected future grant payments to partner organisations are disclosed as grant commitments in note 9, if conditions are met by the recipient as the grant falls due.

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.

Foreign currency
Foreign currency transactions are translated at the rates applicable on the transaction date. There were no foreign currency monetary assets and liabilities at the balance sheet date. The 2019 foreign currency costs have been moved from Other gains and losses to Expenditure on the SOFA for comparability with 2020.

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 Dogs Trust Worldwide 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 Dogs Trust Worldwide.

Cash Flow Statement
Exemption has been taken from preparing a cash flow statement on the grounds that Dogs Trust Worldwide qualifies for the Reduced Disclosure Framework.

Taxation
Dogs Trust Worldwide 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 Dogs Trust Worldwide

Dogs Trust Worldwide is a company limited by guarantee and has no share capital. In the event of Dogs Trust Worldwide being wound up, the liability in respect of the guarantee is limited to £10 per member of Dogs Trust Worldwide.

3. Income from donations and legacies

	2020	2019
	£	£
Grants	3,802,267	4,204,592
Donations	34,023	38,251
	3,836,290	4,242,843

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	2020 Total	2019 Total
	£	£	£	£	£
Grant giving	3,359,931	379,736	110,889	3,850,556	4,115,120
ICAWC Conference	-	43,020	1,277	44,297	72,379
Training programmes	-	2,240	67	2,307	50,933
Governance	-	9,449	-	9,449	11,542
	3,359,931	434,445	112,233	3,906,609	4,249,974

Support costs totalling £112,233 (2019: £117,715) have been allocated across the activities on the basis of time spent by staff supporting the various activities. These costs include cost associated with IT, HR, finance, and other central functions.

Grants are expenditure commitments to the following organisations:

Organisation/project	**Delivery country (unless UK)**	**2020**	**2019**
Mission Rabies	India / Malawi	1,095,583	1,095,584
Soi Dog Foundation	Thailand	634,406	593,000
Dogstar Foundation	Sri Lanka	250,000	312,556
WVS - International Training Centre	India	250,000	250,000
WVS - International Training Centre	Thailand	220,000	220,000
Dogs Trust USA	USA	205,674	256,119
Aware Trust	Zimbabwe	155,059	152,560
Mayhew Animal Home	Afghanistan	66,044	140,000

Wildlife & Welfare - IAHP	Australia	60,852	29,593
Obhoyaronno Bangladesh Animal Welfare Foundation	Bangladesh	44,622	6,132
The Jane Goodall Institute	Nepal	41,404	-
Buckaroo A Marlene Neumann Initiative	South Africa	34,215	9,505
HEART Tokushima	Japan	30,000	-
Forgotten Animals	Russia	26,366	46,634
National Council of SPCA's	South Africa	25,928	15,246
Help in Suffering	India	25,817	38,624
Mdzananda Animal Clinic	South Africa	24,236	-
SPCA Malta	Malta	21,891	-
LAPA	Russia	21,136	12,975
Save the Dogs	Romania	19,617	-
The Global Alliance for Animals and People	Chile	18,641	-
The Pet's Second Home	Latvia	16,319	-
Project Humane Nepal	Nepal	14,110	-
Bali Animal Welfare Association	Indonesia	13,020	101,889
Lanta Animal Welfare	Thailand	12,893	-
Animal Nepal	Nepal	11,748	29,683
Sneha's Care	Nepal	11,102	-
Funda Nenja	South Africa	10,917	11,500
IRS	Ukraine	8,681	14,356
Transylvania Animal Care	Romania	4,038	-
Pomujre SPA	Slovenia	4,037	9,134
ARPOL	Lithuania	3,759	29,061
Animals Lebanon	Lebanon	3,747	-
Ukrainian Association of Animal Advocates	Ukraine	3,673	-
Simabo	Cape Verde	3,586	-
SPAW	Kingdom of Tonga	2,230	27,652
Humane Animal Society	India	1,807	-
Himalayan Animal Treatment Centre UK	UK	1,710	-
TNR Trust	Kenya	1,173	-
The Global Alliance for Animals and People	Guatemala	-	30,135
Fundacion Amici Cannis	Ecuador	-	21,674
FOMAW	Mexico	-	18,658
Alliance of Animals and People	India	-	17,176
Animal Friends of Croatia	Croatia	-	9,302
Association of Mutual Help of People and Dogs	Slovakia	-	8,752
Animal Rights Committee	Georgia	-	5,790
Federation of Indian Animal Protections Organisation	India	-	5,678
Egyptian Vets for Animal Care	Egypt	-	4,542
MBWA	Tanzania	-	3,762
IAPWA (return of grant)	Malaysia	(24,125)	-
Edinburgh University (return of grant)	Edinburgh	(15,985)	-
Other International grants		-	7,355
		3,359,931	**3,534,627**

Each organisation received one grant in the reporting period, with the exception WVS–Mission Rabies which received five grants.

The return of grants from Edinburgh University and IAPWA relates to projects that were funded but not completed.

Fees payable to the Charity's auditor for the audit of the annual accounts were £8,400 (2019: £8,000) in the year.

5. Analysis of staff emoluments

	2020	2019
	£	£
Salaries and wages	297,773	267,532
Social security costs	31,555	28,302
Pension costs	31,903	30,674
	361,231	326,508

There were no employees in 2020 and 2019. No employees are contractually employed by Dogs Trust Worldwide but a recharge is made from Dogs Trust.

Number of employees recharged from Dogs Trust who earned from:

	2020	2019
£90,001 to £100,000*	1	1

*this band contains the earnings of the Executive Director in 2020 and 2019.

	2020	2019
	£	£
Employer pension contributions for the above employee	12,227	11,871

Key management employees, defined as the Executive Director, received total remuneration as follows:

	2020	2019
	£	£
Salaries and wages	93,591	91,730
Social security costs	11,069	10,854
Pension costs	12,227	11,871
	116,887	114,455

None of the Trustees, or any person connected with them received any remuneration during the year. No trustees were reimbursed for expenses in the year (2019: one trustee was reimbursed £200), covering travel, subsistence and accommodation.

6. Debtors' analysis

	2020	2019
	£	£
Amounts owed by parent (note 10)	99,834	283,593
Prepayments and accrued income	19,811	16,664
Total debtors	119,645	300,257

7. Creditors' analysis

	2020	2019
	£	£
Accruals and deferred income	-	45,214
Total creditors	-	45,214

8. Analysis of charitable funds

	Balance 1 Jan 2020	Income	Expenditure	Transfers	Funds 31 December 2020
	£	£	£	£	£
General fund	266,569	3,849,840	(3,906,609)	-	209,800
Total	266,569	3,849,840	(3,906,609)	-	209,800

	Balance 1 Jan 2019	Income	Expenditure	Transfers	Funds 31 December 2019
	£	£	£	£	£
General fund	273,700	4,242,843	(4,249,974)	-	266,569
Total	273,700	4,242,843	(4,249,974)	-	266,569

9. Grant Commitments

As on 31 December 2020, the following payments to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2020 £	2019 £
Within one year	3,007,000	1,272,000
Between one and five years	2,218,000	325,000
	5,225,000	1,597,000

10. Related party transactions

The trustees consider Dogs Trust to be a related party (see note 11). A grant of £3,802,267 (2019: £4,204,592) was received from Dogs Trust during the year. Costs, including payroll, of £429,509 (2019: £650,853) were recharged from Dogs Trust during the year. Dogs Trust Worldwide was owed £99,834 by Dogs Trust (2019: £283,593) at the year end.

Grants totalling £205,674 (2019: £256,119) 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. Of this amount none was outstanding at the year end (2019 - none). Dogs Trust Worldwide were owed £nil (2019 - £91,000) by Dogs Trust USA at the year end.

Grants totalling £634,406 (2019: £593,000) were paid to Soi Dog Foundation, a charity whose trustees include Mr P Daubeny, the Vice Chairman of Dogs Trust Worldwide in 2020. Of this amount none was outstanding at the year end (2019 – none).

Grants totalling £1,095,583 (2019: £1,095,584) were paid to Mission Rabies, a charity whose trustees include Mr P Daubeny, the Vice Chairman of Dogs Trust Worldwide. Of this amount none was outstanding at the year end (2019 - none).

11. Controlling party

The Charity is controlled by the board of trustees. As Dogs Trust Trustee Limited is the sole member of Dogs Trust Worldwide, and the majority of trustees are also Council members of Dogs Trust, the parent of the Charity is considered to be Dogs Trust (charity number 227523, registered office 17 Wakley Street, London, England, EC1V 7RQ). 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 dogstrust.org.uk.