

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

Contents

Welcome from our Chair and Executive Director	3
Plans for 2021	4
Grants programme	5
Capacity building	15
Public benefit	16
Financial review	17

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

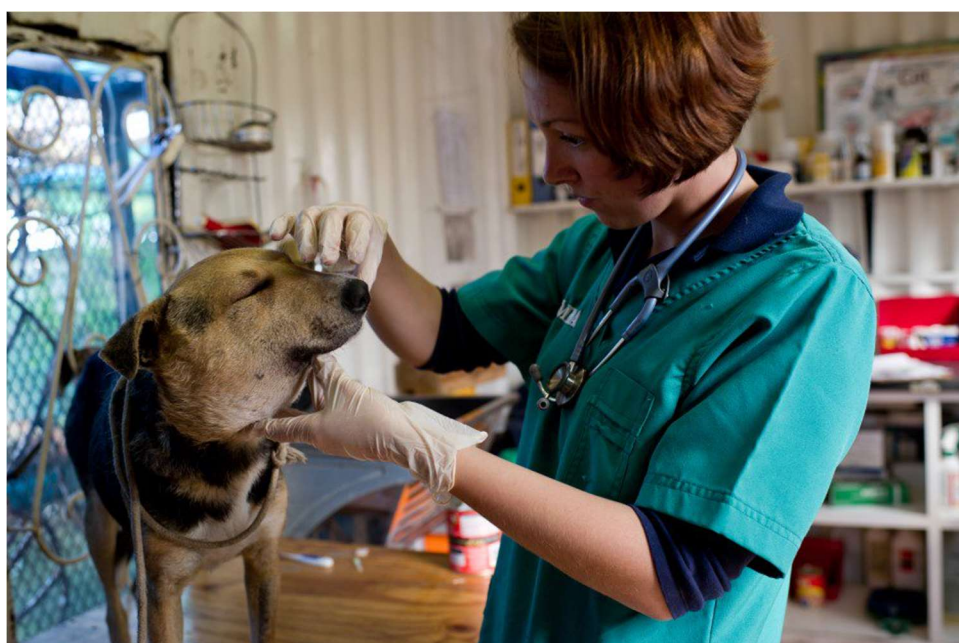
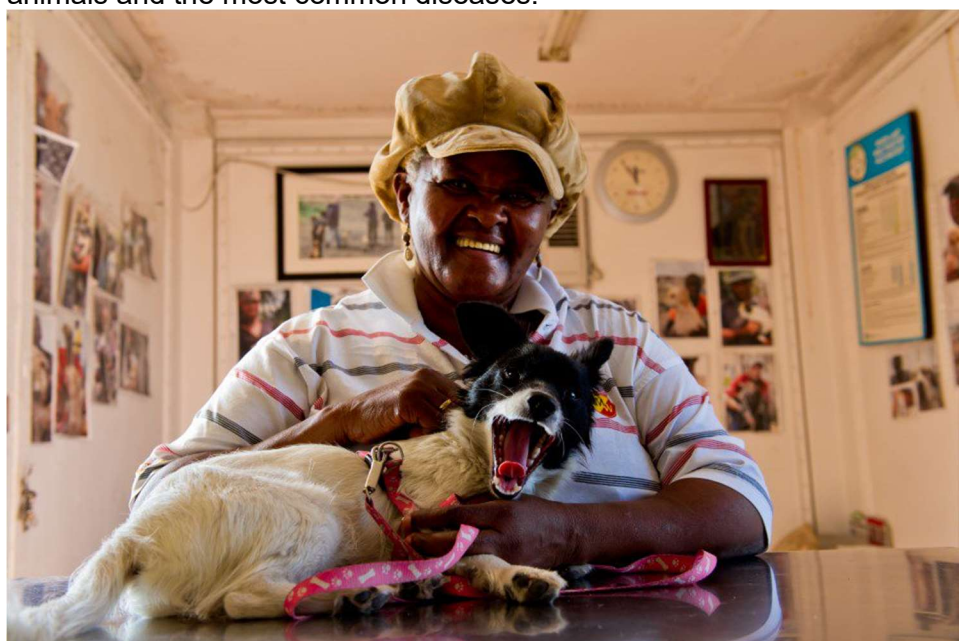
A total of £3.4million was paid out in grants.

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.

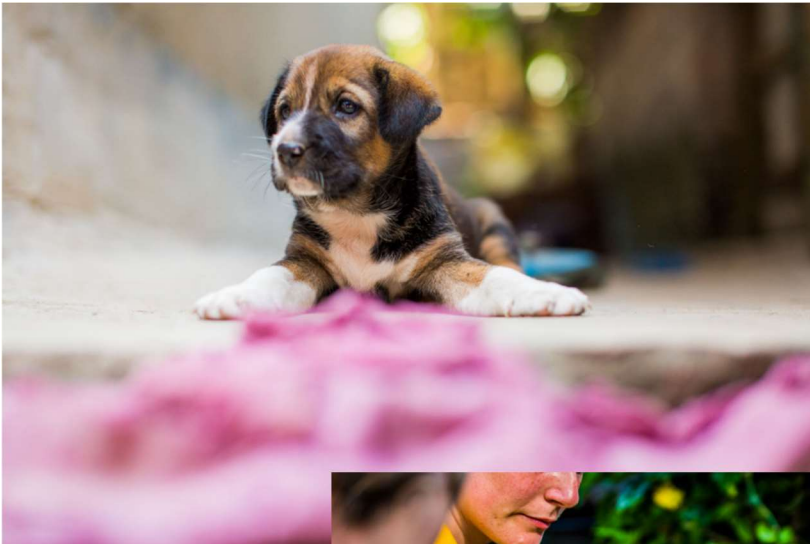


Mission Rabies, India and Malawi

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

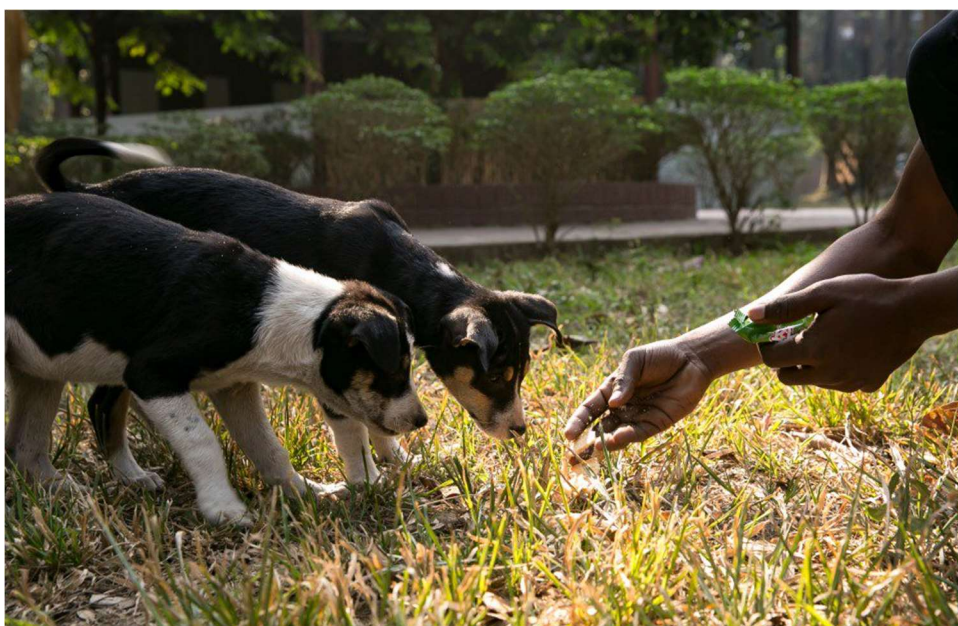
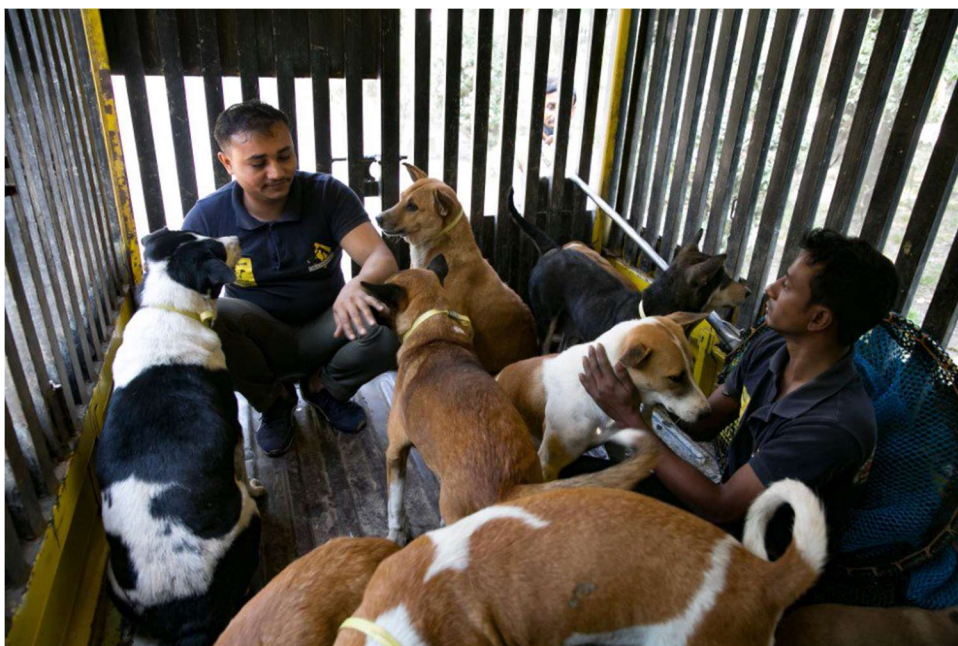
Help in Suffering (HIS) has been running its Animal Birth Control and Rabies Vaccination programmes since 1994, with the aims of controlling the dog population, preventing the spread of rabies, and improving street dog welfare in the city of Jaipur, Rajasthan. Dogs Trust Worldwide has been supporting 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%.

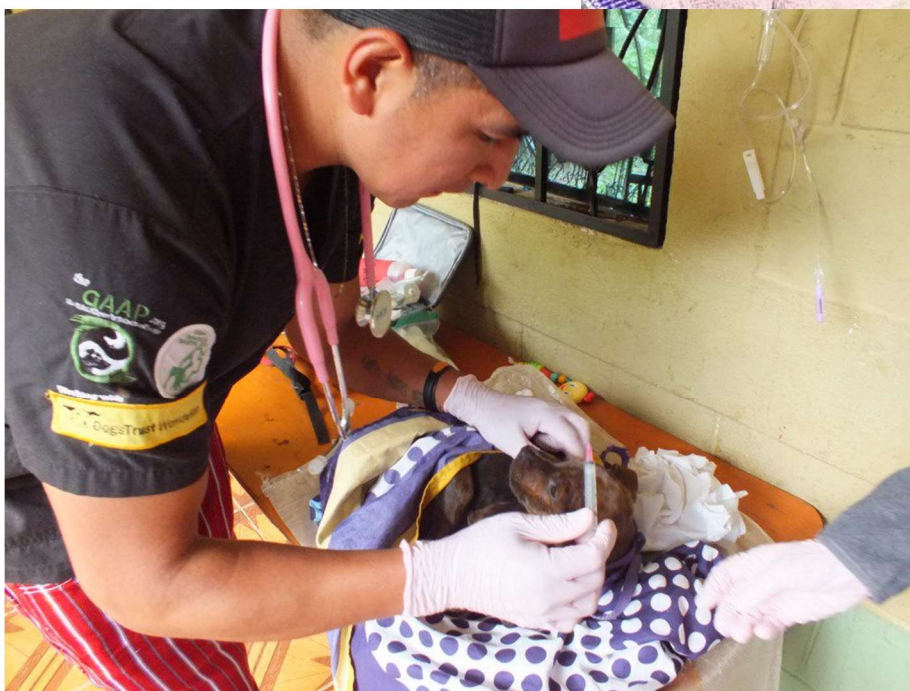
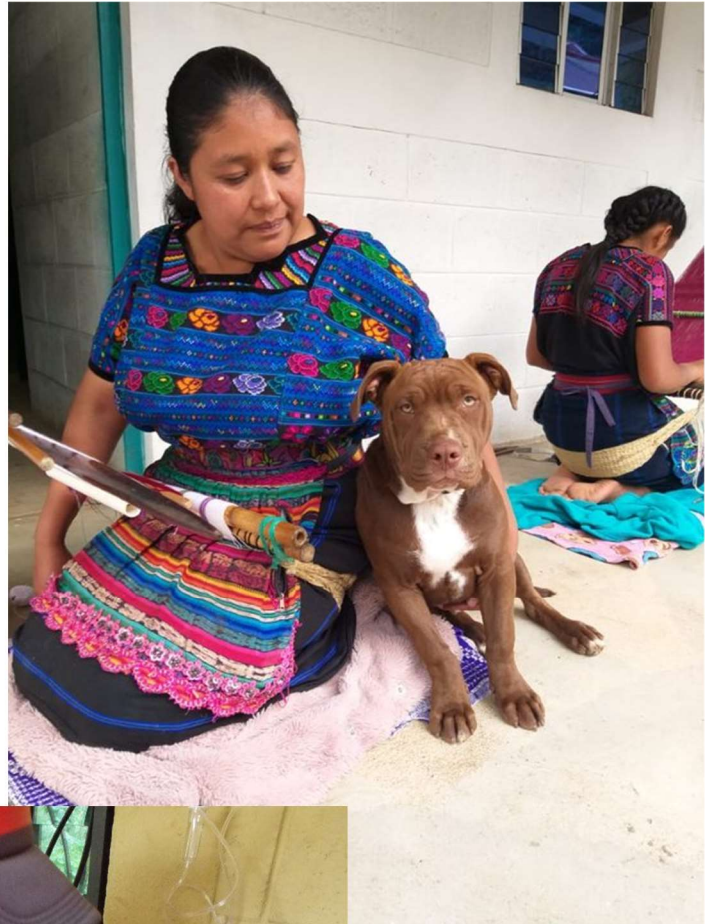
Dogs Trust Worldwide began supporting Obhoyaronno's catch, neuter, vaccinate and release programme in 2018, which included building new holding kennels at their facility to create more space for the dogs to rest and recover from surgery. That year they neutered, vaccinated and parasite-treated 1,928 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 Daubeney	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 Daubeney 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 (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		<u>3,849,840</u>	<u>4,242,843</u>
 Expenditure			
Expenditure on charitable activities	4	3,906,609	4,249,974
Total expenditure		<u>3,906,609</u>	<u>4,249,974</u>
 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	<u>209,800</u>	<u>266,569</u>

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		<u>209,800</u>	<u>311,783</u>
Creditors: amounts falling due within one year	7	-	(45,214)
Total net current assets		<u>209,800</u>	<u>266,569</u>
Total net assets		<u>209,800</u>	<u>266,569</u>
The funds of the Charity:			
Unrestricted funds	8	209,800	266,569
Total Charity funds	8	<u>209,800</u>	<u>266,569</u>

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

Dogs Trust Worldwide
Notes to the accounts or the year ended 31 December 2020

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
	<u>3,836,290</u>	<u>4,242,843</u>

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
	<u>3,359,931</u>	<u>434,445</u>	<u>112,233</u>	<u>3,906,609</u>	<u>4,249,974</u>

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
	<u>361,231</u>	<u>326,508</u>

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*	<u>1</u>	<u>1</u>

*this band contains the earnings of the Executive Director in 2020 and 2019.

	2020	2019
	£	£
Employer pension contributions for the above employee	<u>12,227</u>	<u>11,871</u>

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
	<u>116,887</u>	<u>114,455</u>

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	<u>119,645</u>	<u>300,257</u>

7. Creditors' analysis

	2020	2019
	£	£
Accruals and deferred income	-	45,214
Total creditors	<u>-</u>	<u>45,214</u>

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	<u>266,569</u>	<u>3,849,840</u>	<u>(3,906,609)</u>	<u>-</u>	<u>209,800</u>

	Balance 1 Jan 2019	Income	Expenditure	Transfers	Funds 31 December 2019
	£	£	£	£	£
General fund	273,700	4,242,843	(4,249,974)	-	266,569
Total	<u>273,700</u>	<u>4,242,843</u>	<u>(4,249,974)</u>	<u>-</u>	<u>266,569</u>

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
	<u>5,225,000</u>	<u>1,597,000</u>

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.