



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.



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

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

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.

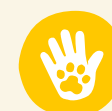


Worldwide Veterinary Service, India

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 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.

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 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.

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

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.


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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For more information please visit dogstrustworldwide.com



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