



**DogsTrust**  
Worldwide



# **Dogs Trust Worldwide**

## **Annual Report 2023**

**For the year ended 31 December 2023**

**The journey continues**



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## **Mission statement**

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

# Welcome from our Chair and Executive Director

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

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

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

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



*Graeme Robertson*

**Graeme Robertson**  
Chair



*Karen Reed*

**Karen Reed**  
Executive Director



# Achievements in 2023

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



## Neutering and vaccination

**114,292** dogs neutered

**161,767** dogs vaccinated against rabies



## Training and education

**289** vets trained

**277,061** children educated about staying safe around dogs



In 2023, we supported 48 projects in 29 countries.

## The Americas

3 projects

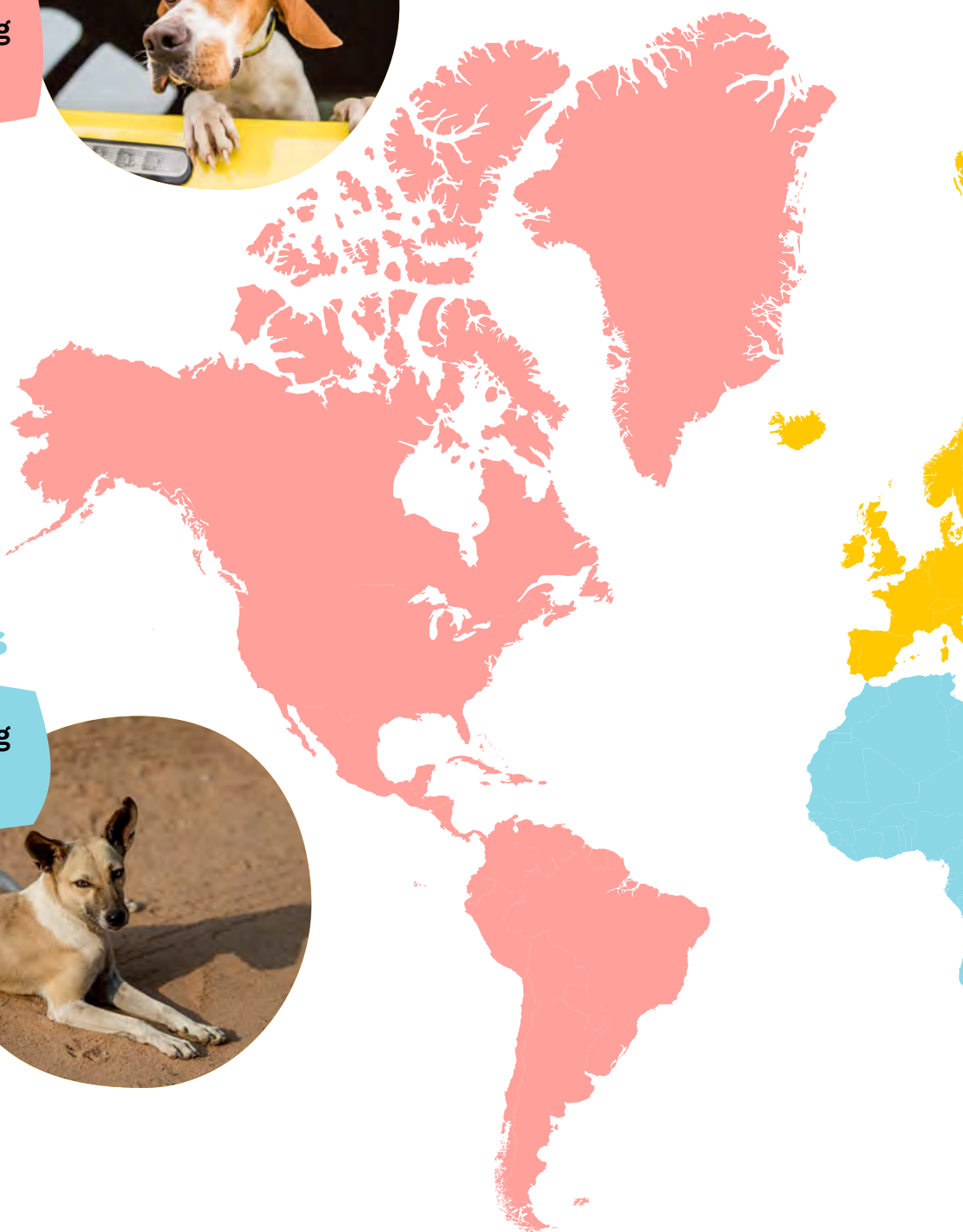
Grants totalling  
£33,000



## Africa

6 projects

Grants totalling  
£532,400



## Europe

**20 projects**

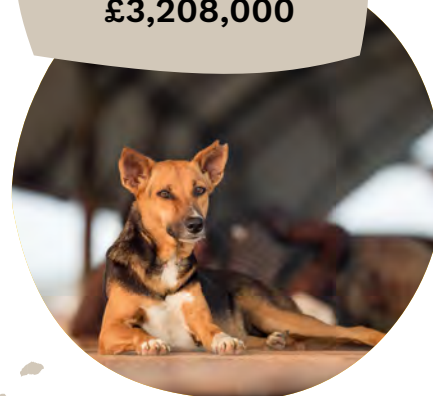
Grants totalling  
£2,304,000



## Asia

**18 projects**

Grants totalling  
£3,208,000



## Oceania

**1 project**

Grants totalling  
£5,200



# Global Champions Programme

11

grants approved  
for projects in Europe

10

grants approved  
for projects in Asia, Africa and the Americas

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

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

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

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

12

delegates  
from 8 countries attended ITP

15

delegates  
from 7 countries attended ETP

## International Companion Animal Welfare Conference (ICAWC)

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

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

## Other conferences

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

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





# INTERNATIONAL COMPANION ANIMAL WELFARE CONFERENCE



INTERNATIONAL  
COMPANION  
ANIMAL WELFARE  
CONFERENCE



DogsTrust  
Worldwide

In partnership with



Your Passion. Annual Report 2023



# Bosnia



## Neutering and vaccination

**5,144** dogs neutered and vaccinated in Bosnia in 2023



## Training and education

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

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

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

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

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

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

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

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

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

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





A dog owner who attended Dog School classes said:

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

# Thailand



## Neutering and vaccination

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

**81,263** with Soi Dog Bangkok\*

**3,865** with Soi Dog Chonburi\*

**2,358** with Lanta Animal Welfare

**2,199** with Wildlife Friends Foundation Thailand

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

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

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

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

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

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

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







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

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

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

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







**Soi  
Dog**



# Sri Lanka and India



## Neutering and vaccination

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

**4,155** further dogs administered vaccines  
**315** further dogs neutered

### **Dog Star Foundation**

**8,153** dogs neutered and vaccinated (96% of 8,500 target)

**315** dogs neutered only

### **Help in Suffering**

**2,624** neutered and vaccinated

**2,116** vaccinated only

### **Darjeeling Goodwill Animal Shelter**

**528** neutered and vaccinated

**2,039** vaccinated only

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

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

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

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







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

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

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

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







# Bulgaria and Serbia

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

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

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

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

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

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

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

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

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



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

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





# Public benefit

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

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

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







# Financial review

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

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

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

## Future Plans

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

## Structure, governance and management

### Governing document

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

### Directors (Trustees) of Dogs Trust Worldwide:

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

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

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

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

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

### Risk management

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

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



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

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

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

- The implementation of remote leadership and video conferencing platforms to communicate.
- Thorough due diligence on prospective grant recipients using a risk-based framework for grant selection
- Financial reporting procedures in place for all grant recipients and regular reviews of current projects and staged payment contingent upon progress
- Awareness of the UK government and wider sanctions lists for updates and continued engagement with online training and webinars including internationally
- Obligations to comply with anti-bribery, corruption and business ethics made clear to all staff and a Business Ethics and Bribery Prevention clause is included in all grant agreements
- Detailed annual budget overseen by the Board
- Monthly comparison of actual results with budget, previous years and forecasts
- Competent skillset built up within the Dogs Trust Worldwide team, enhanced by expertise from other teams within Dogs Trust, such as Governance and Finance
- Travel safety policy and procedures in place including personal risk assessments
- Travel safety courses available for all staff
- Twice a year Dogs Trust Worldwide Board meetings and reports to Council on a quarterly basis
- Strategy approved by Dogs Trust Worldwide Board and Council of Dogs Trust
- High level International partnership contingency plans

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

## Related parties

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

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

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

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

## Grant expenditure policy

Dogs Trust Worldwide awards grants to other organisations ("partner organisations") for specific projects as part of delivering its charitable activities. Dogs Trust Worldwide undertakes a formal appraisal of each project and partner organisation before making the grant. All grants are subject to a specific grant agreement. Dogs Trust Worldwide monitors and evaluates progress and if it is not satisfied that the grant is being managed according to the agreement, it can delay or discontinue it. In 2023, Dogs Trust Worldwide spent £6,077,194 (2022: £5,785,162) in grants to partner organisations in relation to its work. Further detail is shown in note 4 of the Notes to the Accounts.

## Reserves policy

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

## Going concern

The Trustees have considered the going concern of the Charity up until the date of transition (and for the next 12 months in the unlikely event that the restructure does not take place) and have concluded that there are no material uncertainties about the Charity's ability to continue as a going concern, as Dogs Trust has expressed its willingness to support the work of the Charity and grant commitments are not made until funding is secured.

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

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

## Trustees' responsibilities in relation to the financial statements

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

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

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

By order of the Board of Trustees



**Graeme Robertson**  
Chair

15 May 2024





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

## Opinion

We have audited the financial statements of Dogs Trust Worldwide ('the charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

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

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' and directors' report and from the requirement to prepare a strategic report.



## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 25, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

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

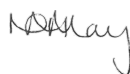
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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

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

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Nicola May (Senior Statutory Auditor)**

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

Date: 19 September 2024

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

# Statement of financial activities for the year ended 31 December 2023

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

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

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

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



# Balance Sheet as at 31 December 2023

Registered company number: 9365971

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

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

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

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



**Graeme Robertson**  
Chairman



**Philip Daubeny**  
Vice Chairman

# Notes to the accounts

## 1. Accounting policies

The principal accounting policies adopted, judgements and estimates in the preparation of the financial statements are as follows:

### Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP) FRS 102 – ‘Accounting and Reporting by Charities’ published in 2019, the Companies Act 2006 and applicable accounting standards.

### Going concern

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

The Trustees have considered the going concern of the Charity up until the date of transition (and for the next 12 months in the unlikely event that the restructure does not take place) and have concluded that there are no material uncertainties about the Charity’s ability to continue as a going concern, as Dogs Trust has expressed its willingness to support the work of the Charity and grant commitments are not made until funding is secured.

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

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

### Critical accounting estimates and judgements

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

### Income

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

### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes the costs of grants and their associated support costs. Irrecoverable VAT is included in the cost of those items to which it relates.

### Grant expenditure

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

### Allocation of support costs

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

### Foreign currency

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

### Debtors

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



### Cash at bank and in hand

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

### Creditors

Creditors are recognised where Dogs Trust Worldwide has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of Dogs Trust Worldwide.

### Cash Flow Statement

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

### Taxation

Dogs Trust Worldwide is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## 2. Legal status of Dogs Trust Worldwide

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

## 3. Income from donations and legacies

	2023	2022
	£	£
Grants	6,724,838	6,354,537
Donations	213,687	83,152
	<b>6,938,525</b>	<b>6,437,689</b>

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

## 4. Analysis of expenditure on charitable activities

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

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

Grants are expenditure commitments to the following organisations:

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



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

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

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

## 5. Analysis of staff emoluments

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

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

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

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

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

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

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

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

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

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



## 6. Debtors

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

## 7. Creditors

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

## 8. Analysis of charitable funds

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

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

## 9. Grant Commitments

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

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

## 10. Related party transactions

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

Grants totalling £nil (2022: £817,439) were paid to Dogs Trust USA, a non-profit entity (a registered 501 (c)(3) in the USA) whose President is the Chief Executive Officer of Dogs Trust. Of this amount none was outstanding at the year end (2022 – none). Dogs Trust Worldwide were owed £nil (2022 – £nil) by Dogs Trust USA at the year end.

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

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

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

## 11. Controlling party

The Charity is controlled by the board of trustees. As the majority of trustees are also Council members of Dogs Trust, the trustees consider the parent of the Charity to be Dogs Trust (charity number 227523, registered office 17 Wakley Street, London, England, EC1V 7RQ). The primary objective of Dogs Trust is to work towards the day when all dogs can enjoy a happy life, free from the threat of unnecessary destruction. Copies of the Dogs Trust consolidated accounts, which include the results of Dogs Trust Worldwide on a line by line basis, are available from [dogstrust.org.uk](https://dogstrust.org.uk).







A close-up photograph of a man with a beard and mustache, smiling warmly while holding a small, brown and white puppy. The puppy is resting its head on the man's arm. The background is blurred, showing other people in a crowd.

### **How to help us**

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

**For more information please visit**  
**[dogstrustworldwide.com](https://dogstrustworldwide.com)**



## **Image credits**

**All photos:** Richard Murgatroyd

## **External advisors**

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**Bankers:** Barclays Bank PLC, 1 Churchill Place, Leicester. LE87 2BB.

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