

Jai Dog Rescue

England & Wales · Charity number 1172313

Details

Other names	BON JARDIN UK, Streetdog SOS
Status	Registered
Legal form	CIO
Registered	2017-03-28
Register	View on the Charity Commission register

Contact

Address	Ministry Of Sound Group 103 Gaunt Street London SE1 6DP
Phone	02077408600
Email	info@jaidogrescue.org
Website	https://jaidogrescue.org

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS, IN PARTICULAR BUT NOT EXCLUSIVELY ABANDONED AND STRAY DOGS IN ANY PART OF THE WORLD BUT PARTICULARLY THAILAND, BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS

Activities: Jai Dog Rescue promotes humane behaviour towards animals, in particular abandoned and stray dogs, particularly Thailand by providing appropriate care, protection. treatment and security for animals which are in need of care and attention and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Thailand

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£441,476	£506,006	-	-
2024-03-31	£777,986	£771,961	£116,341	0
2023-03-31	£483,901	£438,700	-	-
2022-03-31	£384,411	£317,359	-	-
2021-03-31	£64,500	£91,207	-	-

Trustees

Name	Role	Appointed
Eva Lorraine Taylor		2025-09-18
GWENDOLYN MOY		2017-03-18
Lohan Presencer		2021-09-27
RAWIPIM PAIJIT		2017-03-28
Rachel Bean		2025-09-18

Accounts

JAI DOG RESCUE
Registered charity number 1172313

**Annual Report and
Unaudited Financial Statements**

**9 month period ended
31st December 2024**

JAI DOG RESCUE
Annual Report and Unaudited Financial Statements for
9 month period ended 31 December 2024

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JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

The trustees present their annual report and financial statements of the Charity for the 9 month period ended 31 December 2024. The financial statements have been prepared in accordance with the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and financial reporting standard FRS 102.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Jai Dog Rescue

Charity registration number 1172313

Principal office 103 Gaunt Street
Southwark
London
SE1 6DP

Trustees Gwendoline Moy
Rawipim Paijit
Witchuda Paijit
Lohan Presencer

Independent examiner Glen Bott FCA
Cooper Parry Group Limited
Argosy Road
East Midlands Airport
Derby
DE74 2SA

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established as a Charitable Incorporated Organisation by a Constitution dated 28th March 2017. The Trust is governed by the Board of Trustees. The first trustees were appointed by the Constitution of 28th March 2017. Apart from the first trustees every trustee must be appointed by a resolution passed at a properly convened meeting of the charity's trustees.

OBJECTIVES AND ACTIVITIES

The objects of Jai Dog Rescue (the "Charity") are:

To promote humane behaviour towards animals, in particular but not exclusively abandoned and stray dogs in any part of the world but particularly Thailand, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

It achieves these objectives primarily through supporting the work of the Jai Dog Rescue Foundation, an associated charity in Thailand.

ACHIEVEMENTS AND PERFORMANCE

Jai Dog Rescue, a non-profit animal welfare organisation, is committed to transforming the lives of street dogs in Thailand which we aim to achieve through the following areas of focus:

- Sterilisation and vaccination, with a specific focus on Dog Population Management (DPM) via CNVR (Capture, Neuter, Vaccinate, Release) method
- Urgent care, rescue, and rehabilitation
- Providing short and long-term sanctuary for Thailand's most vulnerable dogs
- Local rehoming in Thailand
- Community outreach, support, and education

Please note: We have changed our financial year-end date, and as a result, this report covers a shortened accounting period of nine months, from 1st April to 31st December 2024.

Our main activities and achievements during this period were:

1. CNVR (Catch, Neuter, Vaccinate, Return)

Jai Dog Rescue sterilised and vaccinated **9,712** street and free-roaming dogs across Nakhon Nayok province, at an average cost of **£30 per dog**. Our teams are now treating over **1,000 dogs every month**, demonstrating both the scale and sustainability of our work. This year, we expanded our operations into an additional district, **Ban Na**, meaning we are now delivering CNVR services across three of four districts of Nakhon Nayok province.

JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

A key part of our CNVR strategy is to ensure long-term impact through follow-up surveys. We continue to revisit areas we have previously worked in to conduct **annual population surveys**, maintaining our target of an **80% sterilisation rate**. We are currently in the process of transitioning to using **Talea**, a specialist street dog survey tool created by ICAM (International Companion Animal Management) Coalition for all new service districts. While meaningful data from Talea will require 6- and 12-month follow-ups to assess, its introduction marks a significant step forward and provides better capability for monitoring and evaluating our impact.

We now have three CNVR teams, two of which are mobile teams that base themselves at temples/village halls and one fixed team based at the Jai Dog Hub in Pak Phli, Nakhon Nayok. To meet the growing demand for CNVR services and complete the Dog Population Management programme in Nakhon Nayok, we will shortly be recruiting two more mobile teams.

These teams are staffed by a total of **6 veterinarians, 9 veterinary nurses, 6 animal rescue officers, 3 clinic managers**, and **one CNVR Project Manager**. Our CNVR programme continues to be generously funded by **Battersea Dogs and Cats Home** until December 2026.

Total dogs sterilised and vaccinated:

	Total
Target number of dogs sterilised and vaccinated	8,769
Actual number of dogs sterilised and vaccinated	9,712

Gender:

Male	4,441
Female	5,271

Owned status:

Owned (confined and free roaming)	4,892
Semi-owned (community owned free roaming)	3,521
Stray	1,299

Surgical complications incidentally encountered:

Pyometra	490
Heat	224
Cryptorchid	40
Enlarged spleen	1,026

JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

Our CNVR programme significantly exceeded its 2024 target. Once again, our data confirmed that most dogs we encounter are not truly stray, but either **owned and allowed to roam freely**, or **semi-owned** - informally cared for by multiple community members despite not having a single dedicated owner. This reinforces the importance of community-based approaches and sustained local engagement in managing the free-roaming dog population in Thailand.

During sterilisation procedures, our veterinary teams frequently encounter a range of **incidental surgical findings**, many of which are common in free-roaming dog populations. These include **pyometra**, **cryptorchidism**, dogs in **active heat**, and a high incidence of **enlarged spleens**. Such findings highlight the importance of early intervention through CNVR, not only for population control, but also for the prevention and treatment of serious, often life-threatening health conditions that can result from being unsterilised.

Pyometra, a serious and often fatal infection, can occur naturally in unspayed female dogs. However, our team has observed a heightened incidence in areas where the community practice of administering human birth control injections to female dogs is common. Although first introduced by local authorities with good intentions, this approach has had unintended and harmful consequences for canine health. Through our education programme, we are working to reverse this misinformed practice by raising awareness about the risks of using human hormonal contraception in dogs. In its place, we promote safe, veterinary-led alternatives - delivered free of charge through our CNVR services.

Our veterinary teams have also reported a high incidence of enlarged spleens, which is likely linked to **tick-borne diseases** - a common yet often undiagnosed issue in free-roaming dog populations. These findings highlight the critical importance of **preventative care**, including regular flea and tick control, and demonstrate how our CNVR programme provides a vital opportunity to identify and address underlying health conditions that would otherwise go untreated. Through our **community outreach and education work**, we are also raising awareness about the importance of parasite prevention, equipping local carers with the knowledge and tools to help protect the dogs they care for.

2. Rescue and Rehabilitation

In August 2024, we celebrated a major milestone with the completion and opening of our purpose-built, on-site animal hospital. This new facility has greatly expanded our capacity for both CNVR and emergency rescue operations. It features dedicated spaces for X-rays, blood testing, ultrasound, an isolation ward, laundry and sterilisation, as well as essential staff and storage areas.

By bringing more rescue services in-house, we can now oversee the full continuum of care - from intake to return - for most animals. As a result, we've been able to **reduce the cost per rescue dog to £139, all while maintaining the highest clinical standards**. We anticipate that this cost will continue to decrease in the years ahead.

JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

Since the hospital opened, we are now treating around **60–70 animals per month**. Through our emergency rescue work, we provided lifesaving treatment to 406 animals over the period - dogs and cats who would otherwise have received no medical attention due to a lack of ownership and resources. Alongside the new hospital, we strengthened our Rescue Team by recruiting and training **two veterinarians, four veterinary nurses, and one animal rescue officer** to manage the growing caseload.

Total Number of Rescue Cases Treated Per Month (April 2024 – December 2024)

Month	Total
April	42
May	30
June	28
July	47
August	37
September	64
October	53
November	45
December	60

Since the opening of our new hospital in August, the number of cases treated has steadily increased. While we provide care for both dogs and cats, around **95% of cases involve dogs**. The most common diagnoses include **open or infected wounds** and **fractures**, typically resulting from **road traffic accidents** or **conflicts between dogs** - both common risks faced by free-roaming animals in Thailand.

Thanks to the kindness of our grant partners and major donors, over the course of the year we have been able to advance our medical suite with more specialist equipment, including X-ray, Ultrasound and Phovia laser light therapy for enhanced healing of wounds.

We also carry out **comprehensive in-house blood testing** for every animal, including both **biochemistry and haematology**, to ensure accurate diagnosis and informed treatment planning.

JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

3. Community Outreach and Education Programme

Our **community education programme** continued to expand in 2024, reaching **3,028 children** through school workshops and **1,466 adults** through village meeting and healthcare sessions. This work is vital in promoting animal welfare values and empowering communities to participate actively in street dog care and welfare. Our sessions focus on:

- Introducing our CNVR and Rescue programme
- Dog bite prevention
- Rabies prevention
- 5 Freedoms of Animal Welfare
- Responsible Pet Ownership
- Dog Body Language

To support this growing initiative, we recruited a new Education Assistant who will help to further scale the programme in the coming year as we expand into more districts.

We are also collaborating with specialists in Human Behaviour Change and impact measurement to redesign our sessions, aiming to maximise their impact on changing perceptions and attitudes towards dogs. Over the coming year, we'll be developing and implementing improvements based on their awaited expert review and suggestions.

4. Jai Aid (Feeding & Basic Medical Programme)

Through our **Jai Aid programme**, we supported the daily feeding of street dogs, delivering **3,690 meals** through a network of five local feeders. This equated to 4 tonnes of dog food distributed over the course of the year.

We were also delighted to receive a substantial donation of dog food from Mars Asia, helping to sustain this critical lifeline for vulnerable dogs and support the community around them with little resource.

Additionally, we continued our annual **vaccination drive** at **Wat Pa Si Thawon Nimit temple shelter**, providing vaccinations for **70 street dogs** under the care of local rescuer **P. Sumneung**.

5. Shelter, Sanctuary and Rehoming

While our policy is always to return dogs to their communities post-treatment, some exceptional cases require longer-term care. By the end of the year, **92 dogs** were living at our shelter, either awaiting rehoming or enjoying sanctuary care. We successfully rehomed **12 dogs** during the year and launched the **Mars Adoption Portal** in partnership with **Mars Asia**, a platform designed to boost domestic adoptions within Thailand and help more dogs find loving forever homes.

JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

Here are just a few of the dog's stories that we found homes for this year:

Meet adopted dog, Hero

Hero is a young dog we found abandoned in a battered cardboard box, frightened, and suffering from severe neglect. On arrival at The Farm, he was dirty, malnourished, and infested with parasites.

Thanks to the dedicated care of our team, Hero made a full recovery and gradually revealed his affectionate, playful nature. Over time, he transformed into a confident and happy dog, full of character and charm.

This year, we arranged a photoshoot at our shelter and Hero very quickly stole the hearts of the photographers. Not long after, he was adopted into a loving home as the only dog, where he now thrives. Renamed Hirohito Hokusai (Hiro for short), he's settled beautifully into life in Bangkok and has even gained a social media following of his own!

Hiro's successful adoption is a testament to the life-changing impact of our work and the potential in every rescue case. While we're always sad to say goodbye, seeing animals like Hiro thrive in their forever homes reinforces the importance of everything we do.

Meet adopted dog, John

John's adoption marked a major milestone for our team this year. Once a fragile puppy living with his mother and siblings on the streets, John's life changed dramatically after a road traffic accident left him nearly paralysed. He had been hit by a car while running across a busy road to find food.

Thanks to urgent surgery and ongoing physiotherapy provided by our veterinary team, John gradually regained mobility. Though he continues to walk with a slight limp, it didn't prevent him from living an active, playful life among the other dogs at our shelter.

Given his vulnerability and medical history, returning John to the street was never an option. He remained with us as one of our long-term residents.

John's happy ending came this year when he was adopted by a wonderful family in Ubon Ratchathani—more than 500 kilometres from our shelter in Nakhon Nayok. His successful rehoming is a heartening reminder that distance is no obstacle when the perfect match is found. We're incredibly grateful to Mit, our Education Programme Coordinator, and Ten, our Shelter Warden, who travelled the long journey with John to personally deliver him to his new home and ensure he settled in comfortably.

John loves his new home, receiving all the care, companionship and love he needs. His story reflects the critical importance of long-term rehabilitation work and the transformative impact of giving street dogs like him a second chance.

JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

6. Organisational Developments

2024 saw important organisational growth for Jai Dog Rescue. We hired a **new HR Manager** to professionalise our internal processes and policies. Our veterinary leadership structure was also strengthened, with **Dr. Ton** promoted to **CNVR Project Manager**, overseeing all sterilisation teams, and **Dr. Benz** promoted to **Head Rescue Vet**, responsible for managing rescue veterinary operations in our new hospital.

We were fortunate to receive expert support from **Becky, Head of HR at our UK-based sister company, Ministry of Sound**, who visited to deliver a series of training workshops with team leaders and worked closely with teams to strengthen and align communication, cooperation and our HR policies.

7. Visitors and Volunteering

Corporate volunteering with Thai-based companies increased significantly this year, a positive trend we are actively building on with more volunteering days planned for 2025. These visits are invaluable, providing vital socialisation opportunities for our dogs while also supporting our fundraising efforts.

We were also delighted to welcome multiple visits from **KPIS International School**, giving hundreds of schoolchildren the chance to interact, play with, and walk our dogs throughout the year. We are deeply grateful to the teachers and staff of **KPIS** for choosing Jai Dog Rescue as their volunteering partner and helping to create meaningful experiences for both their students and our dogs.

It was a pleasure to host multiple visits from representatives of **Battersea Dogs and Cats Home**, our major grant partner. We also welcomed members of our **UK team**, who visited alongside key **ambassadors for Jai Dog Rescue**, further strengthening the bonds between our teams, partners, and wider support community in the UK.

Fundraising

In 2024, Jai Dog Rescue was chosen as the **Goodwoof Charity Partner**, raising over **£37,000** in support of our rescue and rehabilitation work.

We also took significant steps to diversify our fundraising by engaging specialist agencies to help grow both public donations and our major donor programme.

Additionally, we expanded our corporate grant access by registering with several employee-led CSR platforms.

We also secured several important grants from **The Michael Chamberlayne Charitable Trust, Jean Sainsbury Animal Welfare Trust, Vera Howarth Animal Trust, Anthony V Martin Foundation** which was put towards purchasing vital new medical equipment for our hospital and rescue and rehabilitation service.

JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

We also received continued support from **Battersea Dogs and Cats Home** to continue our Dog Population Management programme in Nakhon Nayok.

8. Plans for the Future

Looking ahead to 2025 and beyond, Jai Dog Rescue will continue to expand our impact through the development and rollout of our **Hub and Spoke model**. We plan to establish **two new spokes** in the neighbouring provinces of **Prachinburi** and **Saraburi**, while also developing a **new hub** in **Khorat (Nakhon Ratchasima)**. These expansions will allow us to reach even more free-roaming street dogs in need, broaden the impact of our CNVR services, and forge strong partnerships with new communities that are already eager to welcome and benefit from our clinical and community outreach work.

To meet growing demand, we intend to recruit a **second rescue veterinary team** to increase our capacity for emergency aid and rehabilitation services. In line with the growth of our rescue and hospital activities, we also plan to operate our **on-site hospital on a 24/7 basis**, ensuring that critically injured or sick animals can receive urgent care at any time of day.

In parallel, Jai Dog Rescue, with the support of Battersea Dogs and Cats Home and Human Behaviour Change For Life, is committed to embedding a **Human Behaviour Change (HBC) strategy** across all of our programmes, recognising that long-term improvements in animal welfare are inseparable from changes in community attitudes and behaviours. We plan to hire a dedicated HBC Specialist to lead this vital work. Additionally, we are developing an Advocacy Programme, with the recruitment of an Advocacy Officer planned, to build our influence with local government, policymakers and institutional stakeholders within Nakhon Nayok and wider community in Thailand.

We are also investing in improvements to our shelter infrastructure. In 2025, we aim to fundraise and **build a new kennel block**, providing an improved environment for sanctuary residents, with a particular focus on enhancing welfare and enrichment opportunities for long-term sanctuary dogs.

From a fundraising perspective, we are committed to **diversifying our income streams** to create a more sustainable future. We will continue working with specialist fundraising agencies to grow public fundraising campaigns and strengthen relationships with corporate and major donors. In support of this, we also plan to hire a **UK-based Marketing and Fundraising Executive** to drive engagement, donor stewardship, and brand visibility throughout the charity.

Through these developments, our commitment remains unwavering: to transform the lives of street dogs in Thailand and to create lasting, positive change for the communities who live alongside them and care deeply about their wellbeing. We envision a future where every dog- regardless of ownership or location - is respected, cared for, and given the opportunity to thrive.

JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

FINANCIAL REVIEW

Total income for the 9 months to December 2024 amounted to £441,476 (year ended 31 March 2024: £777,986) and total expenditure to £506,006 (year ended 31 March 2024 £771,961).

At 31st December 2024, the charity's assets exceeded its liabilities by £51,811 (year ended 31 March 2024 net assets £116,341). £666,515 was received from Battersea Dogs and Cats Home in December 2024 for the 2025 programme.

The trustees are satisfied that it is appropriate for the charity to prepare accounts on a going concern basis of accounting.

The charity does not employ any UK staff. UK personnel that conduct charitable activities are employed and donated by Ministry of Sound Ltd, a company incorporated in the United Kingdom, with a cost of £39,934 incurred during the 9 month period ended 31st December 2024, which is included as a donation in kind in the financial statements.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operation and finance of the Trust.

Ineffectiveness of fund-raising

The charity will never enter into commitments until it has the necessary funds in hand.

Loss of key staff

There are no critical staff based in the UK charity. While Thai operations were previously heavily reliant on the **Director and Co-Founder**, he has prioritised building internal capacity by promoting and training key team members. Thanks to this focus on leadership development, the local team is now equipped to continue operations smoothly and sustainably, even in his absence.

Fraud or dishonesty

All financial transactions are managed by an experienced accountant, who is directly overseen by the trustees.

Safety of field staff

The charity has no direct responsibility for field staff. However, the Thai based trustees monitor the work that is conducted in Thailand.

JAI DOG RESCUE
TRUSTEES' ANNUAL REPORT
9 month period ended 31 December 2024

Reputational damage

The trustees are directly involved in the activities of both the UK charity and the Thai foundation.

Social instability in Thailand

The Thai foundation does not work in Bangkok, which tends to be the focus of any unrest. Its work is totally apolitical, and the trustees are confident that it would be little affected during any period of instability.

RESERVES POLICY

It is the intention of the Trustees to hold reserves equal to three months' operating expenditure - approximately £25,000 based on 2023/24 outgoings. The charity currently holds more than twice this amount.

PUBLIC BENEFIT

The trustees have complied with the guidance on public benefit requirement in accordance with Section 17 of the Charities Act 2011. The Charities Commission in its "Charities and Public Benefit" Guidance requires that key principles be met in order to show that an organisation's aims are for the public benefit: first, there must be an identifiable benefit and secondly, that the benefit must be to the public or a section of the public. Our purposes meet the Charity Commission's public benefit requirement as our aims relate entirely to the advancement of animal welfare.

PLANS FOR FUTURE PERIODS

The Trust will continue to support the work of the Thai foundation by fundraising and increasing public awareness of its activities, and also through the provision of advice and guidance.

The Trustees' Annual Report was approved on 03/09/2025 and signed for on behalf of the board of trustees by:


Lohan Presencer (Sep 3, 2025 09:24:16 GMT+1)

Lohan Presencer

TRUSTEE

JAI DOG RESCUE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JAI DOG
RESCUE

9 Month period ended 31 December 2024

I report to the trustees on my examination of the financial statements of the charity for the 9 month period ended 31 December 2024 which are set out on pages 15 to 23.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Glen Bott FCA

Cooper Parry Group Limited
Sky View
Argosy Road
East Midlands Airport
Derby
DE74 2SA

Date 4 September 2025

JAI DOG RESCUE
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
9 month period ended 31 December 2024

		Unrestricted Funds	Restricted Funds	9 months ended Dec-24	12 months ended Mar-24
	Note				
Income from:					
Donations	4	419,556	21,920	441,476	777,986
Total Income		419,556	21,920	441,476	777,986
Expenditure on:					
Charitable Activities	5	(432,198)	(73,808)	(506,006)	(771,961)
Total Expenditure		(432,198)	(73,808)	(506,006)	(771,961)
Net movement in funds		(12,642)	(51,888)	(64,530)	6,025
Reconciliation of funds:					
Total funds brought forward at 1 April 2024		61,615	54,726	116,341	110,316
Total funds carried forward at 31 December 2024	9	48,973	2,838	51,811	116,341

The notes on pages 18 to 23 form part of these financial statements.

JAI DOG RESCUE
UNAUDITED BALANCE SHEET
As at 31 December 2024

	Notes	Dec-24 £	Mar-24 £
Current assets:			
Cash at bank		728,072	118,693
		<u>728,072</u>	<u>118,693</u>
Liabilities:			
Creditors: Amounts falling due within one year	8	(676,261)	(2,352)
Net current assets		<u>51,811</u>	<u>116,341</u>
		=====	=====
The funds of the charity:			
Restricted income funds	9	2,838	54,726
Unrestricted funds	9	48,973	61,615
Total charity funds		<u>51,811</u>	<u>116,341</u>
		=====	=====

These financial statements were approved by the board of trustees and authorised for issue on 03/09/2025 and were signed on behalf of the board by:

Lohan Presencer
Lohan Presencer (Sep 3, 2025 09:24:16 GMT+1)

Lohan Presencer
 TRUSTEE

Charity Registration Number: 1172313

JAI DOG RESCUE
STATEMENT OF CASH FLOWS
9 month period ended 31 December 2024

	9 months ended Dec-24 £	12 months ended Mar-2024 £
Cash flows from operating activities:		
Net cash (used in)/ provided by operating activities	609,379	7,032
Net cash provided by operating activities	<u>609,379</u>	<u>7,032</u>
Change in cash and cash equivalents in the year	609,379	7,032
Cash and cash equivalents at the beginning of the year	118,693	111,661
Cash and cash equivalents at the end of the year	<u>728,072</u>	<u>118,693</u>
Cash provided by operating activities		
Net movement in funds	(64,530)	6,025
Increase/(Decrease) in creditors	673,909	1,007
	<u>609,379</u>	<u>7,032</u>

JAI DOG RESCUE

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

9 month period ended 31 December 2024

1. The charity is a public benefit entity and a registered charity in England and Wales. The address of the registered office is 103 Gaunt Street, London SE1 6DP.

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)). As referred to above, the charity meets the definitions within FRS 102 of a public benefit entity.

3. **ACCOUNTING POLICIES**

Basis of preparation

The financial statements cover the 9 month period to 31 December 2024 and have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees will take on no liabilities or commitments that exceed funds held by the charity. They are satisfied that Jai Dog Rescue has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore believe it is appropriate to adopt the going concern basis in preparing the financial statements.

Taxation

Jai Dog Rescue is exempt from corporation tax on its charitable activities.

Fund accounting

General Funds - Any funds that are available for use by the Trustees within the general objects and powers of the charity are called general funds.

Designated Funds - Trustees may 'put aside' unrestricted general funds for specific purposes. These funds are designated funds.

Restricted Funds - Any amounts received that may only be spent for purposes specified by the donors.

3. ACCOUNTING POLICIES (continued)

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, when it is probable that the economic benefits associated with the transaction will flow to the charity and when the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Gift Aid claims are recognised at the same time as the donation from which they arise
- income from contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted

Expenditure

- Expenditure is recognised on an accrual basis as a liability is incurred and includes all VAT
- Charitable expenditure comprises those costs incurred by Jai Dog Rescue in the delivery of its activities
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and includes accounts examination fees and costs linked to the strategic management of Jai Dog Rescue
- All charitable expenditure relates to the Charity's principal activity

Current Liabilities

- Current liabilities are obligations of the Charity expected to be settled within twelve months from the reporting date or within the Charity's normal operating cycle, whichever is longer. These include trade payables, accruals, deferred income, and other amounts due to be paid within the year.
- A liability is recognised when:
 - The Charity has a present obligation because of a past event.
 - A reliable estimate can be made of the amount of the obligation

JAI DOG RESCUE

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)

9 month period ended 31 December 2024

4. DONATIONS

	Unrestricted funds £	Restricted funds £	Total Dec-24 £	Total Mar-24 £
Battersea Dogs & Cats Home	-	-	-	362,487
Donations in Kind	39,934	-	39,934	72,410
Other funders	379,622	21,920	401,542	343,089
	419,556	21,920	441,476	777,986
	=====	=====	=====	=====

Income from donations in the 9 month period ended 31st December 2024 was £441,476 (year ended 31 March 2024: £777,986), of which £419,556 was unrestricted (year ended 31 March 2024: £396,633) and £21,920 was restricted (year ended 31 March 2024: £381,353).

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total Dec-24 £	Total Mar-24 £
Charitable Grants Paid to Jai Dog Rescue Foundation (Thailand)	330,808	73,808	404,616	662,593
Staff Costs (see note 7)	39,934	-	39,934	72,410
Project & Shelter management costs	4,500	-	4,500	9,787
Website	12,072	-	12,072	11,640
Marketing & Advertising	5,255	-	5,255	3,250
Travel and Subsistence	366	-	366	758
Other Fundraising Costs	27,977	-	27,977	-
Sundry Expenses	4,632	-	4,632	1,484
Governance costs (note 6)	6,654	-	6,654	10,039
	432,198	73,808	506,006	771,961
	=====	=====	=====	=====

The charity operates mainly through an associated charity in Thailand, Jai Dog Rescue Foundation. Expenditure on charitable activities was £506,006 (year ended 31 March 2024: £771,961) of which £432,198 was unrestricted (year ended 31 March 2024: £390,608) and £73,808 was restricted (2024: £381,353).

JAI DOG RESCUE**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)****9 month period ended 31 December 2024**

6. GOVERNANCE EXPENDITURE

Unrestricted Funds	Dec-24 £	Mar-24 £
Independent examiner's fee	5,100	2,675
Accounting Software	-	5,010
Bank Charges	1,554	2,354
	<u>6,654</u>	<u>10,039</u>
	=====	=====

7. STAFF AND TRUSTEE COSTS

During the period no remuneration or other benefits from employment with the charity or a related entity were received by the trustees. The trustees were not reimbursed for any expenses incurred during the period.

The charity is reliant upon donated staff costs from Ministry of Sound which can be qualified and recognised in the financial statements as donations in kind (see note 4).

8. CREDITORS

	Dec-24 £	Mar-24 £
Amounts falling due within one year:		
Trade creditors	336	42
Accruals	9,410	2,310
Deferred Income	666,515	-
	<u>676,261</u>	<u>2,352</u>
	=====	=====

Deferred income relates to £666,515 funds received from Battersea Dogs & Cats Home for the 2025 project costs, deferred in full.

JAI DOG RESCUE

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)

9 month period ended 31 December 2024

9. THE FUNDS OF THE CHARITY

	1 Apr 2024 £	Income £	Expenditure £	31 Dec 2024 £
Restricted income funds:				
Battersea	54,726	-	(51,888)	2,838
Anthony V Martin Charitable Trust	-	11,000	(11,000)	-
Jean Sainsbury Animal Welfare Trust	-	10,000	(10,000)	-
VH Animal Trust	-	920	(920)	-
	<u>54,726</u>	<u>21,920</u>	<u>(73,808)</u>	<u>2,838</u>
Unrestricted funds:				
General fund	61,615	419,556	(432,198)	48,973
	<u>116,341</u>	<u>441,476</u>	<u>(506,006)</u>	<u>51,811</u>
	=====	=====	=====	=====

	1 Apr 2023 £	Income £	Expenditure £	31 Mar 2024 £
Restricted income funds:				
Battersea	54,726	362,487	(362,487)	54,726
Power of One	-	2,366	(2,366)	-
Jean Sainsbury Animal Welfare Trust	-	16,500	(16,500)	-
	<u>54,726</u>	<u>381,353</u>	<u>(381,353)</u>	<u>54,726</u>
Unrestricted funds:				
General fund	55,590	396,633	(390,608)	61,615
	<u>110,316</u>	<u>777,986</u>	<u>(771,961)</u>	<u>116,341</u>
	=====	=====	=====	=====

In 2021 we secured a partnership with world-renowned animal welfare charity, Battersea, leading to the agreement of an exciting and wide-reaching 5-year project, formally agreed in January 2022, with Battersea pledging £1,837,770, over the course of the funding term to enable the sterilisation and vaccination of a total 77,220 dogs in the Nakhon Nayok area (an estimated 80% of the total provincial stray dog population) by 2026. The 2024 donation (£362,487) was recognised in full in the accounts to 31st March 2024. The 2025 funds were received and deferred in December 2024 (£666,515)

Anthony V Martin Charitable Trust and Jean Sainsbury Animal Welfare Trust generously granted us £11,000 and £10,000 respectively, to enable us to purchase an Xray machine for our Dog Hospital.

VH Animal Trust generously donated £920 for a Phovia Laser, for our Dog Hospital.

JDR Financial Statements 9 Months Ended Dec-24

Final Audit Report

2025-09-03

Created:	2025-09-03
By:	Sarah Montgomery (smontgomery@ministryofsound.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAASGO4Wy-8e1RKO7ZB0U3Enck5rABMi-CN

"JDR Financial Statements 9 Months Ended Dec-24" History

-  Document created by Sarah Montgomery (smontgomery@ministryofsound.com)
2025-09-03 - 8:23:22 AM GMT - IP address: 62.244.189.244
-  Document emailed to Lohan Presencer (lpresencer@ministryofsound.com) for signature
2025-09-03 - 8:23:28 AM GMT
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-  Document e-signed by Lohan Presencer (lpresencer@ministryofsound.com)
Signature Date: 2025-09-03 - 8:24:16 AM GMT - Time Source: server- IP address: 158.41.116.114
-  Agreement completed.
2025-09-03 - 8:24:16 AM GMT

Accounts

JAI DOG RESCUE
Registered charity number 1172313

**Annual Report and
Unaudited Financial Statements**

31st March 2024

JAI DOG RESCUE
Annual Report and Unaudited Financial Statements for the year ended 31
March 2024

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Statement of financial activities	14
Balance sheet	15
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JAI DOG RESCUE
Trustees' Annual Report for the year ended 31 March 2024

The trustees present their annual report and financial statements of the Charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and financial reporting standard FRS 102.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Jai Dog Rescue

Charity registration number 1172313

Principal office 103 Gaunt Street
Southwark
London
SE1 6DP

Trustees Gwendoline Moy
Rawipim Paijit
Witchuda Paijit
Lohan Presencer

Independent examiner RSM UK Tax and Accounting Ltd
Davidson House
Forbury Square
Reading
RG1 3EU

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established as a Charitable Incorporated Organisation by a Constitution dated 28th March 2017. The Trust is governed by the Board of Trustees. The first trustees were appointed by the Constitution of 28th March 2017. Apart from the first trustees every trustee must be appointed by a resolution passed at a properly convened meeting of the charity's trustees.

OBJECTIVES AND ACTIVITIES

The objectives of Jai Dog Rescue (the "Charity") are:

To promote humane behaviour towards animals, particularly abandoned and stray dogs in Thailand by providing appropriate care, protection, treatment and security for animals which are in need of care and attention and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

It achieves these objectives primarily through supporting the work of the Jai Dog Rescue Foundation, an associated charity in Thailand.

ACHIEVEMENTS AND PERFORMANCE

Jai Dog Rescue, a non-profit animal welfare organisation, is committed to transforming the lives of street dogs in Thailand which we aim to achieve through the following areas of focus:

- Sterilisation and vaccination, with a specific focus on CNVR (Capture, Neuter, Vaccinate, Release)
- Urgent care, rescue, and rehabilitation
- Providing short and long-term sanctuary for Thailand's most vulnerable dogs
- Rehoming via foster and adoption networks (both local and international)
- Community outreach, support, and education

Our main activities and achievements in 2023/2024 were:

Operational & Facilities

- Continued collaboration with Battersea Dogs & Cats Home for 5-year CNVR project
- Recruitment and training of mobile CNVR teams consisting of vets, vet nurses and dog catchers to allow for increased number of dogs treated each month (as part of the 5-year CNVR strategy)
- Building works initiated to expand on-site facilities to cater for increased rescue demand. New buildings include:
 - 'Baan Kanoon' kennelling
 - Jai Dog Rescue Hospital
 - Vet accommodation
- Improvement of surgical and diagnostic processes to maintain high welfare standards, including the purchase of new specialist equipment

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2024

Marketing & Fundraising

- Roll-out of new website, brand and communications style across social media, email marketing and printed assets
- Selected as the charity partner for Goodwoof event, hosted by Goodwood Estate to help raise funds for the charity

Grants

Jai Dog Rescue & Battersea Dogs and Cats Home: CNVR

In 2022, Battersea pledged £1,837,770 over the course of a 5-year funding term to enable the sterilisation and vaccination of 80% of the total population of dogs in Nakhon Nayok province by 2026.

In year 2 of the project, we made some key learnings, including:

- Vet and vet nurse retention, recruitment and training – we learned that recruitment and training can take longer than expected, especially as vet nursing is underdeveloped in Thailand. We have also worked to increase promotions and perks to help staff retention.
- Population density - As we have expanded our operations into new sub-districts in Pak Phli and discovered that more dogs than anticipated have already been sterilised. This can be attributed to our efforts prior to our partnership with Battersea, and the efforts of local rescuers and individuals who have sterilised dogs in the area before we arrived.
- Medical leave – our original project proposal didn't include an allowance for vet sick leave. This impacted our performance in 2023 and resulted in the loss of a 10% lead in targets we established earlier in the year. However, it didn't affect our target for the year as we made up for the shortfall.
- Impact Analysis – following talks with other international rescue organisations doing CNVR, we recognised the need to bolster our data collection and analysis to assess the impact of the programme.

Considering these points, we revised our targets. The following shows the impact of these learnings on the number of dogs treated to the project:

Revised 5-year targets	2022*	2023*	2024	2025	2026
Total number of surgeons	2	4	6	10	10
Average number of dogs treated p/day	15	30	90	150	150
Total number of dogs treated p/year	2,350	7,728	10,791	22,431	27,279
	70,579				

*Actual dogs treated

These revised targets still allow us to achieve our goal of reaching 80% of the dog population by 2026.

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2024

To address these points, we focussed on:

- Promoting staff internally and exploring new knowledge exchange opportunities. We piloted a new scheme with Battersea where Jai vets visited and shadowed Battersea vets in London. We also promoted various internal staff and listened to feedback, increasing the number of dog catchers per CNVR team to improve project outcomes;
- Anticipated a possible 15% decrease in the total number of dogs we need to treat. This trend will be continuously reviewed as we progress into further sub-districts;
- Incorporated 10 days sick leave per vet per annum into our plans;
- Began the hiring process for recruiting a Data Analyst for impact analysis of our CNVR programme.

This year we have been fortunate to receive grants for specific purposes from the following bodies:

Funding body	Amount granted	Funding term	Purpose
Power of One	£2,366	FY 23/24	Unsung Heroes (Neang)
Jean Sainsburys Animal Welfare Trust	£16,500		Rescue + rehabilitation (Blood analysis machinery for dog hospital)
Michael Chamberlayne Charitable Trust	£400		Rescue + rehabilitation
Vera Howarth Animal Trust	£994		Rescue + rehabilitation (electrosurgery equipment for dog hospital)
Battersea	£362,487 (Y3 of 5)		CNVR & Education

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2024

Sterilisation & Vaccination

We treated a total of 8,834 animals in 2023/2024, a 187% increase from 2022/2023.

An overview of our annual activity is detailed below:

	Total animals treated
April 2023	362
May 2023	625
June 2023	662
July 2023	736
August 2023	914
September 2023	820
October 2023	832
November 2023	843
December 2023	851
January 2024	810
February 2024	772
March 2024	607
	8,834

The average cost per CNVR dog was £33 in 2023/24, reduced from £41.50 in 2022/23. The difference is because of the reduced capital expenditure from our first fixed CNVR team.

Emergency Rescue and Rehabilitation

Rescue and rehabilitation and CNVR are interconnected. As we expand CNVR into new sub-districts, exposure to emergency rescue increases, leading to a continual rise in rescue cases annually.

2023/2024 saw 329 urgent and critical cases treated, a 130% increase from 2022/2023 and 52% of rescue cases were referred directly from CNVR clinics.

To meet the growing increase in our rescue services, we initiated building a new Dog Hospital on the Farm. Due for completion in July 2024, this will include an enhanced area for CNVR and emergency rescue. New facilities will include X ray, blood test machines, ultrasound, isolation ward, laundry and instrument preparation rooms together with general storage, staff, office and breakout areas.

During the year, we also built a new kennelling block (Baan Kanoon), accommodating 25 dogs providing individual kennels, an ample dog run, showers and storage.

Treatment was required for a wide range of conditions and injuries. An overview of diagnosis and number of cases rescued from 2022-2024 is listed below:

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2024

	2022	2023	Jan-March 31 st 2024	Total animals treated
Open/infected wounds	22	49	14	85
Bone fractures	14	23	5	42
CNVR wound breakdown	5	30	9	44
Blood parasites	7	17	11	35
Puppy illnesses	10	9	5	24
TVT	3	14	10	27
Tumour	4	12	8	24
Parvovirus	3	11	7	21
Eye injury/infection	2	8	5	15
Skin conditions	3	7	4	14
Spinal injury/paralysis	5	5	1	11
Distemper	0	6	2	8
Hernia	0	6	1	7
Pyometra	2	2	3	7
Kidney failure	0	3	2	5
Prolapsed organ	0	2	0	2
Ear injury/infection	0	2	2	4
Other misc small injuries	26	87	5	118
	106	293	94	493

Doctor Dog patient management software was successfully installed in February 2024, which has bolstered our rescue case records. We were also fortunate to buy specialist equipment this year, including an electrosurgery machine for operations and a blood analysis machine, thanks to grants from Vera Howarth Animal Trust and Jean Sainsbury Animal Welfare Trust.

The average cost per rescue case was £159 in 2023/24. Increased vet training, our new hospital with specialist equipment and a dedicated rescue team will alleviate pressure and reduce the cost per rescue dog in the coming years.

We found that most rescue cases we received were below two years old (58%), highlighting many young dogs on the streets, and reflecting the harsh conditions of survival at a young age. In contrast, only 8-9% of rescue cases involve dogs over eight years old, suggesting a lower survival rate for street dogs in their senior years.

Community Outreach

This year we have continued to foster relationships with the local community, especially with monks, 'aunties' and government officials. We are an accepted and valued part of day-to-day life in Nakhon Nayok.

Starvation drives dogs to roam, causing conflicts and territorial disputes. Recognising the resource limitations of those who feed street dogs, Jai Aid supplies dry food and rice monthly

to local feeders, helping animals in their areas receive adequate nourishment and reduce the demand for emergency aid.

As our CNVR programme expands into new communities there is an increasing number of locals in need of support.

This year Jai Aid supported 5 local feeders monthly, distributing around 300 kilos of food per month and purchasing a new bike for Aunty Neang.

Case study: Aunty Neang

For years Aunty Neang made do with an ancient falling apart motor bike with side car.

We bought her a beautiful new bike so she can zip along her feeding route with greater confidence and safety. We also continue to provide regular food supplies and treat the dogs in her care when necessary.

Education

Last year we hired Mit, as our education officer, whose impact has been remarkable. Our educational sessions cover critical topics like CNVR, Rescue, Bite Prevention, Rabies, and Responsible Pet Ownership.

Mit's collaboration with the health department has also elevated our CNVR initiative, raising awareness about rabies prevention within the local community. We are respected within the Thai community and regularly visit schools, hospitals and village meetings where we are also joined by the Department of Livestock who strongly support and advocate for our programmes.

During the year, we visited 32 schools reaching around 1,500 children and attended 20 village meetings attended by around 700 people.

Shelter and Sanctuary

The Farm is now home to 89 dogs, a 3% decrease from the number of dogs living permanently at the shelter in 2022/23. All our dogs were rescued from vulnerable situations or require extra medical attention due to accidents or disability. We continue to provide care, food, medical supplies and any emergency treatment for all the dogs that call our shelter home.

Jai is home to five dogs with varying physical abilities, four of whom navigate the world with the aid of wheelchairs. Thanks to these mobility aids, each of these resilient dogs enjoy the freedom to explore, joining their four-legged companions for invigorating walks amidst the lush woodlands and vast mango fields that grace our grounds.

We are committed to the well-being of our dogs in the province, many of which would not thrive living in a shelter environment which is why we have a robust return-to-street policy. For dogs that we return to the street, we have close relationships with their local caregivers who continue to monitor them and alert us if extra care is needed in future.

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2024

Adoption and Rehoming

We continue to prioritise local rehoming within Thailand. Our education lessons and community-based activities help expose our rehoming services and encourage locals to consider adoption. This year we have also focused on developing our Thai social media channels, aiming to reach a new audience of Thai people and encourage those watching our channels to consider adoption. This year 4 dogs have been adopted locally.

Events

In 2023/24 we were fortunate to be selected as the 2024 charity partner for Goodwoof event hosted by Goodwood Estate. The event will take place 18-19th May 2024 and funds raised will be realised in the next financial year.

FINANCIAL REVIEW

Total income for the year amounted to £777,986 (2023 £483,901) and total expenditure to £771,961 (2023 £438,700), leaving a surplus of £6,025 (2023 surplus £45,201).

At 31 March 2024, the charity's assets exceeded its liabilities by £116,341 (2023 net assets £110,316).

The trustees are satisfied that it is appropriate for the charity to prepare accounts on a going concern basis of accounting.

The charity does not employ any UK staff. UK personnel that conduct charitable activities are employed and donated by Ministry of Sound Ltd, a company incorporated in the United Kingdom, at an annual cost of £72,410, which is included as a donation in kind in the financial statements.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operation and finance of the Trust.

Ineffectiveness of fund-raising

The charity will never enter into commitments until it has the necessary funds in hand.

Loss of key staff

There are no critical staff in the UK charity. Thai operations are currently significantly dependent on the Project & Shelter Manager, but he is training local staff and volunteers to manage many of the activities.

Fraud or dishonesty

All financial transactions are managed by an experienced accountant, who is directly overseen by the trustees.

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2024

Safety of field staff

The charity has no direct responsibility for field staff. However, the Thai based trustees monitor the work that is conducted in Thailand.

Reputational damage

The trustees are directly involved in the activities of both the UK charity and the Thai foundation.

Social instability in Thailand

The Thai foundation does not work in Bangkok, which tends to be the focus of any unrest. Its work is totally apolitical, and the trustees are confident that it would be little affected during any period of instability.

RESERVES POLICY

It is the intention of the Trustees to hold reserves equal to three months' operating expenditure - approximately £25,000 based on 2023/24 outgoings. The charity currently holds more than twice this amount.

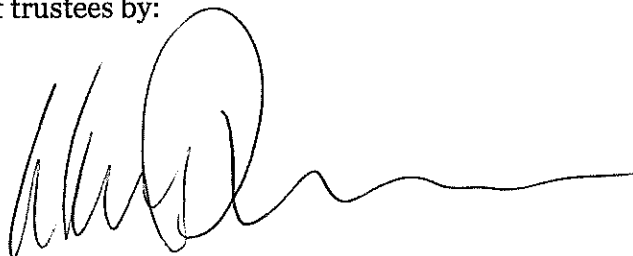
PUBLIC BENEFIT

The trustees have complied with the guidance on public benefit requirement in accordance with Section 17 of the Charities Act 2011. The Charities Commission in its "Charities and Public Benefit" Guidance requires that key principles be met in order to show that an organisation's aims are for the public benefit: first, there must be an identifiable benefit and secondly, that the benefit must be to the public or a section of the public. Our purposes meet the Charity Commission's public benefit requirement as our aims relate entirely to the advancement of animal welfare.

PLANS FOR FUTURE PERIODS

The Trust will continue to support the work of the Thai foundation by fundraising and increasing public awareness of its activities, and also through the provision of advice and guidance.

The Trustees' Annual Report was approved on 16/09/2024 and signed for on behalf of the board of trustees by:



Lohan Presencer
TRUSTEE

JAI DOG RESCUE
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF JAI DOG
RESCUE

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Jai Dog Rescue (the charity) for the year ended 31 March 2024 which are set out on pages 14 to 21.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act, and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination, because I am a member of the Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention, in connection with the examination, giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the financial statements give a 'true and fair view', which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

JAI DOG RESCUE
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

Signed: *Kerry Gallagher*

Date: 17 September 2024

Name: Kerry Gallagher, FCA DCha

Name of applicable listed body: The Institute of Chartered Accountants in England and Wales Relevant professional qualification or membership of professional body: Chartered Accountant

On behalf of RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

Davidson House, Forbury Square, Reading, Berkshire RG1 3EU

JAI DOG RESCUE
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations	4	396,633	381,353	777,986	483,901
Total		396,633	381,353	777,986	483,901
Expenditure on:					
Charitable activities	5	(390,608)	(381,353)	(771,961)	(438,700)
Total		(390,608)	(381,353)	(771,961)	(438,700)
Net movement in funds		6,025	-	6,025	45,201
Reconciliation of funds:					
Total funds brought forward at 1 April 2023		55,590	54,726	110,316	65,115
Total funds carried forward at 31 March 2024	10	61,615	54,726	116,341	110,316
		=====	=====	=====	=====

JAI DOG RESCUE
UNAUDITED BALANCE SHEET
Year ended 31 March 2024

	Notes	2024 £	2023 £
Current assets:			
Debtors	8	-	480
Cash at bank		118,693	111,661
		<u>118,693</u>	<u>112,141</u>
Liabilities:			
Creditors: Amounts falling due within one year	9	(2,352)	(1,825)
		<u>116,341</u>	<u>110,316</u>
Net current assets		<u>=====</u>	<u>=====</u>
The funds of the charity:			
Restricted income funds	10	54,726	54,726
Unrestricted funds	10	61,615	55,590
		<u>116,341</u>	<u>110,316</u>
Total charity funds		<u>=====</u>	<u>=====</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~16/09/2024~~ and were signed on behalf of the board by:



Lohan Presencer

TRUSTEE

Charity Registration Number: 1172313

JAI DOG RESCUE

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)

Year ended March 2024

1. The charity is a public benefit entity registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 103 Gaunt Street, London SE1 6DP.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)). As referred to above, the charity meets the definitions within FRS 102 of a public benefit entity.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements cover the year to 31 March 2024 and have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees will take on no liabilities or commitments that exceed funds held by the charity. They are satisfied that Jai Dog Rescue has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore believe it is appropriate to adopt the going concern basis in preparing the financial statements.

Taxation

Jai Dog Rescue is exempt from corporation tax on its charitable activities.

Fund accounting

General Funds - Any funds that are available for use by the Trustees within the general objects and powers of the charity are called general funds.

Designated Funds - Trustees may 'put aside' unrestricted general funds for specific purposes. These funds are designated funds.

Restricted Funds - Any amounts received that may only be spent for purposes specified by the donors.

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
for the year ended 31 March 2024

3. ACCOUNTING POLICIES (continued)

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, when it is probable that the economic benefits associated with the transaction will flow to the charity and when the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Gift Aid claims are recognised at the same time as the donation from which they arise
- contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted

Expenditure

- Expenditure is recognised on an accrual basis as a liability is incurred and includes all VAT
- Charitable expenditure comprises those costs incurred by Jai Dog Rescue in the delivery of its activities
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and includes accounts examination fees and costs linked to the strategic management of Jai Dog Rescue
- All charitable expenditure relates to the Charity's principal activity

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
Year ended March 2024

4. DONATIONS

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Battersea Dogs & Cats Home	-	362,487	362,487	257,879
Donations in Kind	72,410	-	72,410	95,351
Other funders	324,223	18,866	343,089	130,671
	<u>396,633</u>	<u>381,353</u>	<u>777,986</u>	<u>483,901</u>
	=====	=====	=====	=====

Income from donations in the year was £777,986 (2023: £483,901), of which £396,633 was unrestricted (2023: £226,022) and £381,353 was restricted (2023: £257,879).

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Charitable Grants Paid to Jai Dog Rescue Foundation (Thailand)	281,240	381,353	662,593	285,184
Staff Costs (see note 7)	72,410	-	72,410	95,351
Project & Shelter management costs	9,787	-	9,787	18,235
Website	11,640	-	11,640	5,761
Marketing & Advertising	3,250	-	3,250	17,906
Travel and subsistence	758	-	758	4,862
Research & Development	-	-	-	4,634
Sundry Expenses	1,484	-	1,484	1,793
Governance costs (note 6)	10,039	-	10,039	4,974
	<u>390,608</u>	<u>381,353</u>	<u>771,961</u>	<u>438,700</u>
	=====	=====	=====	=====

The charity operates mainly through an associated charity in Thailand, Jai Dog Rescue Foundation. Expenditure on charitable activities was £771,961 (2023: £438,700) of which £390,608 was unrestricted (2023: £235,547) and £381,353 was restricted (2023: £203,153).

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
for the year ended 31 March 2024

6. GOVERNANCE EXPENDITURE

	Unrestricted Funds	
	2024	2023
	£	£
Independent examiner's fee	2,675	1,825
Accounting Software	5,010	1,878
Bank Charges	2,354	1,271
	<u>10,039</u>	<u>4,974</u>
	=====	=====

7. STAFF AND TRUSTEE COSTS

During the period no remuneration or other benefits from employment with the charity or a related entity were received by the trustees. The trustees were not reimbursed for any expenses incurred during the period.

The charity is reliant upon donated staff costs from Ministry of Sound which can be qualified and recognised in the financial statements as donations in kind (see note 5).

8. DEBTORS

	2024	2023
	£	£
Due within one year:		
Other debtors	-	480
	<u>-</u>	<u>480</u>
	=====	=====

9. CREDITORS

	2024	2023
	£	£
Amounts falling due within one year:		
Trade creditors	42	-
Accruals	2,310	1,825
	<u>2,352</u>	<u>1,825</u>
	=====	=====

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
Year ended March 2024

10. THE FUNDS OF THE CHARITY

	1 April 2023 £	Income £	Expenditure £	31 March 2024 £
Restricted income funds:				
Battersea	54,726	362,487	(362,487)	54,726
Power of One	-	2,366	(2,366)	-
Jean Sainsbury Animal Welfare Trust	-	16,500	(16,500)	-
	<u>54,726</u>	<u>381,353</u>	<u>(381,353)</u>	<u>54,726</u>
Unrestricted funds:				
General fund	55,590	396,633	(390,608)	61,615
	<u>110,316</u>	<u>777,986</u>	<u>(771,961)</u>	<u>116,341</u>
	=====	=====	=====	=====

	1 April 2022 £	Income £	Expenditure £	31 March 2023 £
Restricted income funds:				
Battersea	-	257,879	(203,153)	54,726
	<u>-</u>	<u>257,879</u>	<u>(203,153)</u>	<u>54,726</u>
Unrestricted funds:				
General fund	65,115	226,022	(235,547)	55,590
	<u>65,115</u>	<u>483,901</u>	<u>(438,700)</u>	<u>110,316</u>
	=====	=====	=====	=====

In 2021 we secured a partnership with world-renowned animal welfare charity, Battersea, leading to the agreement of an exciting and wide-reaching 5-year project, formally agreed in January 2022, with Battersea pledging £1,837,770 (Year 2 £257,879) over the course of the funding term to enable the sterilisation and vaccination of a total 77,220 dogs in the Nakhon Nayok area (an estimated 80% of the total provincial stray dog population) by 2026.

Power of One kindly donated towards our community outreach project, Unsung Heroes. We were able to provide Neang, a local feeder and rescuer, with a new scooter equipped with a sidecar, ensuring her safety and ability to sustain her essential feeding route for up to 120 street dogs daily across a 40km radius.

Jean Sainsbury Animal Welfare Trust generously granted us £16,500 to enable us to purchase critical blood analysis equipment for our new Dog Hospital.

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
for the year ended 31 March 2024

11. RELATED PARTIES

Other than its working relationship with the Jai Dog Rescue Foundation in Thailand, the charity has no related parties and has not undertaken any transactions with related parties in the current or previous period.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
As at 31 March 2024:			
Current assets	63,967	54,726	118,693
Current liabilities	(2,352)	-	(2,352)
TOTAL FUNDS	<u>61,615</u> =====	<u>54,726</u> =====	<u>116,341</u> =====
	Unrestricted Funds £	Restricted Funds £	Total 2023 £
As at 31 March 2023:			
Current assets	57,415	54,726	112,141
Current liabilities	(1,825)	-	(1,825)
TOTAL FUNDS	<u>55,590</u> =====	<u>54,726</u> =====	<u>110,316</u> =====

Accounts

JAI DOG RESCUE
Registered charity number 1172313

**Annual Report and
Unaudited Financial Statements**

31st March 2023

JAI DOG RESCUE
Annual Report and Unaudited Financial Statements for the year ended 31
March 2023

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JAI DOG RESCUE
Trustees' Annual Report for the year ended 31 March 2023

The trustees present their annual report and financial statements of the Charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and financial reporting standard FRS 102.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Jai Dog Rescue

Charity registration number 1172313

Principal office 103 Gaunt Street
Southwark
London
SE1 6DP

Trustees Gwendoline Moy
Rawipim Paijit
Witchuda Paijit
Lohan Presencer

Independent examiner RSM UK Tax and Accounting Ltd
Davidson House
Forbury Square
Reading
RG1 3EU

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established as a Charitable Incorporated Organisation by a Constitution dated 28th March 2017. The Trust is governed by the Board of Trustees. The first trustees were appointed by the Constitution of 28th March 2017. Apart from the first trustees every trustee must be appointed by a resolution passed at a properly convened meeting of the charity's trustees.

OBJECTIVES AND ACTIVITIES

The objects of Jai Dog Rescue (the "Charity") are:

To promote humane behaviour towards animals, in particular abandoned and stray dogs, within Thailand by providing appropriate care, protection, treatment and security for animals which are in need of care and attention and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

It achieves these objectives primarily through supporting the work of the Jai Dog Rescue Foundation, an associated charity in Thailand.

ACHIEVEMENTS AND PERFORMANCE

Jai Dog Rescue, a non-profit animal welfare organisation, is committed to transforming the lives of street dogs in Thailand which we aim to achieve through the following areas of focus:

- Sterilisation and vaccination, with a specific focus on CNVR (Capture, Neuter, Vaccinate, Release)
- Urgent care, rescue, and rehabilitation
- Providing short and long-term sanctuary for Thailand's most vulnerable dogs
- Rehoming via foster and adoption networks (both local and international)
- Community outreach, support, and education

Our main activities and achievements in 2022/2023 were:

Operational & Facilities

- Partnership launch with Battersea Dogs & Cats Home
- Development and deployment of CNVR team to allow for increased number of dogs treated each month (as part of a 5-year strategy)
- Architectural plans initiated to expand on-site facilities, to cater for increased rescue demand
- Begun construction (Phase 1) of a new kennelling run and two-storey clinic, together with accommodation for vets to provide optimal working and welfare conditions
- Completion of the dedicated senior kennels build
- Extension of car park at the Farm and purchase of new vehicles
- Streamlining and improving of surgical processes to improve welfare standards (dedicated triage and recovery areas, air-conditioned indoor theatre, etc.)

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2023

- Launch of Unsung Heroes campaign enabling the rebuild of local nun, P Sumneung's, shelter
- Recruitment of projects executive (UK-based) to support the Thai team, facilitate one-off project and campaigns, events, and manage grant and major donor funding activities
- Recruitment of a dedicated Marketing Executive (UK-based) to continue to grow our reach, engagement and opportunities to secure public / brand-partnership funding
- All UK-based recruitment supported and funded via major corporate supporter
- Refinement of both UK and Thailand processes and procedures

Marketing & Fundraising

- Creation of robust strategy, budget and target structure
- Launch of shop and merchandise on Jai website
- Roll-out of new brand and communications style across social media, email marketing and printed assets
- New brand partnerships established with like-minded corporate partners
- Hosting of independent events to help raise awareness for the charity

Battersea

At the beginning of 2022, we embarked upon an ambitious partnership with world-renowned animal welfare charity, Battersea Dogs & Cats Home, who pledged £1,837,770 over the course of the funding term to enable the sterilisation and vaccination of a total 77,220 dogs in the Nakhon Nayok area (an estimated 80% of the total provincial stray dog population) by 2026.

A summary of this project can be seen in an overview of our original planned activity and targets:

	2022	2023	2024	2025	2026
Total number of surgeons	1	2	4	8	10
Average number of dogs treated p/day	15	40	80	160	200
Total number of dogs treated p/year	2,340	6,240	12,480	24,960	31,200
	77,220				

Following our annual report, key learnings of Y1 of the partnership allowed us to reflect on the programme processes and roll-out, particularly in relation to vet recruitment and training and daily targets. As a result, we proposed a revised programme, amending the number of dogs treated by day from 20 to 17 per vet, allowing for more competitive vet salaries and an increase in vet recruitment earlier into the programme.

The following shows the accelerated vet recruitment and training from 2023 and the impact of the number of dogs treated to the project as well as the revised costs.

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2023

	2022*	2023	2024	2025	2026	Total
Total number of surgeons	2	4	6	10	10	
Average number of dogs treated p/day	17	17	17	17	17	
Total number of dogs treated	2,350	7,728	12,656	24,976	29,824	77,534
Total cost	£97,526	£252,336	£362,773	£666,417	£648,145	£2,027,197

*actuals

Grants

The additional resource onboarded to our UK team has allowed us to explore new channels for support, specifically the acquisition of dedicated grant funding. 2022/2023 proposals focussed on our rescue and rehabilitation activities, requesting restricted funding which would allow us to cover the costs of treating and rehabilitating dogs found in critical conditions.

We were grateful to receive dedicated funding from the following sources:

Funding body	Amount granted	Funding term	Number of animals treated
SPCA International	\$3,000	FY 22/23	Rescue + rehabilitation
Animal Defence Trust	£1,500		Rescue + rehabilitation
Jean Sainsburys Animal Welfare	£10,000		Rescue + rehabilitation
Michael Chamberlayne Charitable Trust	£400		Rescue + rehabilitation
Battersea	£257,879 (Y2 of 5)		7,728 (2,350* in 2022/2023) – sterilisation + vaccination
			*actual dogs treated

Grant funding accounts for 7,728 dogs sterilised in 2022/2023 via Battersea, and 143 dogs rescued.

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2023

Sterilisation & Vaccination

The build of our new on-site clinic has allowed us to significantly increase our monthly sterilisation activities via a blended on-site/roving model, as well as streamlining costs and processes. We treated a total of 3,081 animals in 2022/2023, a 125% increase from 2021/2022.

An overview of our annual activity can be summarised as follows:

	Dogs	Cats	Total animals treated
April 2022	173	5	178
May 2022	182	0	182
June 2022	22	0	22
July 2022	133	0	133
August 2022	164	0	164
September 2022	169	0	169
October 2022	278	0	278
November 2022	406	0	406
December 2022	458	0	458
January 2023	359	0	359
February 2023	344	0	344
March 2023	388	0	388
	3,076	5	3,081

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2023

Urgent Care & Rescue

2022/2023 saw 143 urgent and critical cases treated, a 192% increase from 2021/2022. Treatment was required for a wide range of conditions and injuries, from more common occurrences of broken and fractured bones caused by road accidents and incidents of pyometra, to critical cases of brain damage, parvovirus and blood parasites and rarer cases including a severed urethra and major spinal injury.

A few examples of our rescue cases from 2022/2023 include:

Name	Condition	Recovered?
Hades	Discovered with severe open wound on his back in the Koh Kruat region by local rescuer. Victim of dog fight.	Yes: recovered on The Farm for 10 days. Wounds were cleaned out and stitched. Hades was neutered and later returned to community.
Tiger (Suua)	Rescued after being hit by a motorbike, with severe friction burns. Treated for injury; bespoke aftercare plan created to keep wound clean and monitor healing, as well as sterilisation.	Yes: safely returned to his owners. Received daily wound dressing for ten days.
Coriander	Spotted in the Wat Tavor Nimit area with severe case of mange. Blood tests revealed heart worm and blood parasites. Quarantined for first few days to avoid stress.	Yes: living healthily and happily on The Farm. Has gained more weight, and after 2 months of wound cleans, skin has now fully healed.
Pho Si	Rescued after being hit by a bike, severe breakage to the front left paw. Single amputation required.	Yes: Fully recovered. Living on the Farm, building trust with the staff and learning to cope on his legs.
Pi Mai	CNVR patient, discovered in the Prachin Buri region. Attacked by a group of dogs, left him paralysed and with a sore, mutilated tail. Legs have atrophied, tendons are hyperextended, also suffers from Cryptorchidism.	Yes: resident on The Farm. Receiving regular physiotherapy and specialist care tailored to his needs. Has been equipped with a wheelchair to aid comfortable movement.

Furthermore, we continue to provide expert care and ongoing resource provision for all our vulnerable and disabled resident dogs. We now have 92 resident dogs, an 8% increase from the number of dogs living permanently at the shelter in 2021/22.

We predict a steep rise in the number of urgent cases in 2022/2023 in line with our drastic increase in CNVR activity. Increasing our number of clinics each year not only increases the number of dogs passing through our care (and therefore a proportionate rise in urgent care cases encountered during routine surgery), but also increases our visibility in the community, inevitably leading to greater demand for our services and support.

Community Outreach

In Thailand there is a community of monks, local rescuers, village elders and 'aunties' who look after dogs, working tirelessly with limited resources. Jai Aid delivers basic food and medicines and provides veterinary care to them. Via the rescue team, we regularly bring in severe cases that may require surgery or intensive, longer-term treatment.

Last year, we set out to help P Sumneung, a village nun who runs a sanctuary for 200 dogs at the Wat Tavor Nimit temple. For the last 8 years she has run a makeshift dog shelter within the temple grounds, providing sanctuary, food, and basic care for over 200 dogs. We embarked on a project to rebuild P Sumneung's shelter, which included new kennelling, a concrete floor, weatherproof roof, a sleeping area, toilet, kitchen, drainage system and electrical repairs. Our campaign successfully raised £18,634 in public and major donations. In addition, we rescued and provided specialised treatment to 100 dogs from Wat Tavor Nimit.

2023 will see Jai Dog Rescue embark on new projects, in aid of our 'Unsung Heroes', designed to help other caregivers carry out their own rescue missions.

Adoptions

Our community-based activities aims to encourage people of all ages to foster a deeper respect and empathy towards domestic animals, and in turn, promote local adoptions. We have been running a personalised, end-to-end adoption service since June 2021. Our refocus on local rehoming this year affords us the ability to provide fully supportive and responsive after-care to new adopters and helps to keep control of the number of dogs at the Farm.

More dedicated time can now be spent on training dogs so that they can be placed in homes earlier. Allowing for more dogs to be rehomed locally, we significantly lower cost, administration, and stress on the animal. We will continue to offer our UK adoptions service on a bespoke basis, only for those adopters who we deem appropriately suited to meet the needs of the dogs in our care.

FINANCIAL REVIEW

Total income for the year amounted to £483,901 (2022 £384,411) and total expenditure to £438,700 (2022 £317,359), leaving a surplus of £45,201 (2022 surplus £67,052).

At 31 March 2023, the charity's assets exceeded its liabilities by £110,316 (2022 net assets £65,115).

The trustees are satisfied that it is appropriate for the charity to prepare accounts on a going concern basis of accounting.

The charity does not employ any UK staff. UK personnel that conduct charitable activities are employed and donated by Ministry of Sound Group Ltd, a company incorporated in the United Kingdom, at an annual cost of £95,351, which is included as a donation in kind in the financial statements.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operation and finance of the Trust.

JAI DOG RESCUE

Trustees' Annual Report for the year ended 31 March 2023

Ineffectiveness of fund-raising

The charity will never enter into commitments until it has the necessary funds in hand.

Loss of key staff

There are no critical staff in the UK charity. Thai operations are currently significantly dependent on the Project & Shelter Manager, but he is training local staff and volunteers to manage many of the activities.

Fraud or dishonesty

All financial transactions are managed by an experienced accountant, who is directly overseen by the trustees.

Safety of field staff

The charity has no direct responsibility for field staff. However, the Thai based trustees monitor the work that is conducted in Thailand.

Reputational damage

The trustees are directly involved in the activities of both the UK charity and the Thai foundation.

Social instability in Thailand

The Thai foundation does not work in Bangkok, which tends to be the focus of any unrest. Its work is totally apolitical, and the trustees are confident that it would be little affected during any period of instability.

RESERVES POLICY

It is the intention of the Trustees to hold reserves equal to three months' operating expenditure - approximately £37,500 based on 2022/23 outgoings. The charity currently holds just under three times this amount.

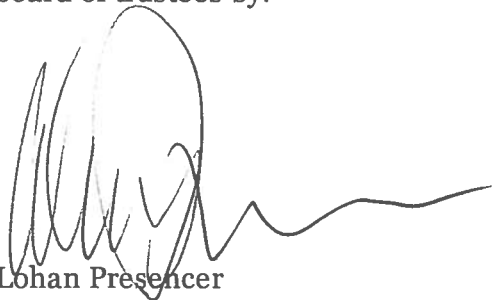
PUBLIC BENEFIT

The trustees have complied with the guidance on public benefit requirement in accordance with Section 17 of the Charities Act 2011. The Charities Commission in its "Charities and Public Benefit" Guidance requires that key principles be met in order to show that an organisation's aims are for the public benefit: first, there must be an identifiable benefit and secondly, that the benefit must be to the public or a section of the public. Our purposes meet the Charity Commission's public benefit requirement as our aims relate entirely to the advancement of animal welfare.

PLANS FOR FUTURE PERIODS

The Trust will continue to support the work of the Thai foundation by fundraising and increasing public awareness of its activities, and also through the provision of advice and guidance.

The Trustees' Annual Report was approved on 19/9/23 and signed for on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Lohan Presencer', with a long horizontal flourish extending to the right.

Lohan Presencer
TRUSTEE

JAI DOG RESCUE

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Jai Dog Rescue (the charity) for the year ended 31 March 2023 which are set out on pages 14 to 22.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act, and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination, because I am a member of the Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention, in connection with the examination, giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the financial statements give a 'true and fair view', which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

JAI DOG RESCUE
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

Signed: *Kerry Gallagher*

Date: 20/09/23

Name: Kerry Gallagher, FCA DCha

Name of applicable listed body: The Institute of Chartered Accountants in England and Wales
Relevant professional qualification or membership of professional body: Chartered Accountant

On behalf of RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

Davidson House, Forbury Square, Reading, Berkshire RG1 3EU

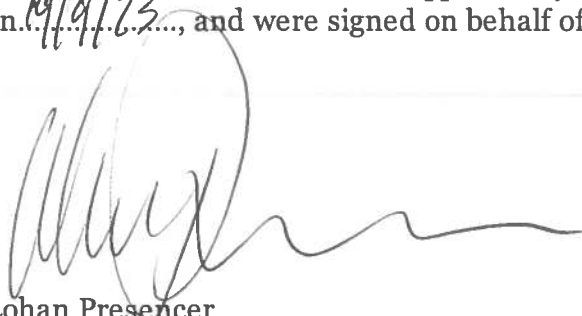
JAI DOG RESCUE
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

		Restricted Funds	2023 (£) Unrestricted Funds	Total Funds	Restricted Funds	2022 (£) Unrestricted Funds	Total Funds
	Note						
Donations	4	257,879	226,022	483,901	97,526	286,885	384,411
Total Income		257,879	226,022	483,901	97,526	286,885	384,411
Charitable Activities	5	(203,153)	(235,547)	(438,700)	(97,526)	(219,833)	(317,359)
Total Expenditure		(203,153)	(235,547)	(438,700)	(97,526)	(219,833)	(317,359)
Net income/(expenditure) and net movement in funds	10	54,726	(9,525)	45,201	0	67,052	67,052
Total Funds B/fwd		0	65,115	65,115	0	(1,937)	(1,937)
Total Funds C/fwd		54,726	55,590	110,316	0	65,115	65,115

JAI DOG RESCUE
UNAUDITED BALANCE SHEET
Year ended 31 March 2023

	Note	2023 £	2022 £
Current Assets			
Cash		111,661	73,622
Debtors	8	480	0
		<u>112,141</u>	<u>73,622</u>
Current Liabilities			
Creditors	9	(1,825)	(8,507)
		<u>(1,825)</u>	<u>(8,507)</u>
Net Current Assets/(Liabilities)		<u><u>110,316</u></u>	<u><u>65,115</u></u>
Funds of the Charity			
Restricted Funds		54,726	-
Unrestricted Funds	10	55,590	65,115
Total Charity Funds		<u><u>110,316</u></u>	<u><u>65,115</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 19/9/23, and were signed on behalf of the board by:



Lohan Presencer

TRUSTEE

Charity Registration Number: 1172313

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
Year ended March 2023

1. The charity is a public benefit entity registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 103 Gaunt Street, London SE1 6DP.

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)). As referred to above, the charity meets the definitions within FRS 102 of a public benefit entity.

3. **ACCOUNTING POLICIES**

Basis of preparation

The financial statements cover the year to 31 March 2023 and have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees will take on no liabilities or commitments that exceed funds held by the charity. They are satisfied that Jai Dog Rescue has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore believe it is appropriate to adopt the going concern basis in preparing the financial statements.

Taxation

Jai Dog Rescue is exempt from corporation tax on its charitable activities.

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
Year ended March 2023

3. ACCOUNTING POLICIES (continued)

Fund accounting

General Funds - Any funds that are available for use by the Trustees within the general objects and powers of the charity are called general funds.

Designated Funds - Trustees may 'put aside' unrestricted general funds for specific purposes. These funds are designated funds.

Restricted Funds - Any amounts received that may only be spent for purposes specified by the donors.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, when it is probable that the economic benefits associated with the transaction will flow to the charity and when the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Gift Aid claims are recognised at the same time as the donation from which they arise
- contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted

Expenditure

- Expenditure is recognised on an accrual basis as a liability is incurred and includes all VAT
- Charitable expenditure comprises those costs incurred by Jai Dog Rescue in the delivery of its activities
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and includes accounts examination fees and costs linked to the strategic management of Jai Dog Rescue
- All charitable expenditure relates to the Charity's principal activity

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
Year ended March 2023

4. DONATIONS

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Battersea Dogs & Cats Home	-	257,879	257,879	97,526
Donations in kind	95,351	-	95,351	112,000
Other funders	130,671	-	130,671	174,885
	226,022	257,879	483,901	384,411

Income from donations in the year was £483,901 (2022: £384,411), of which £226,022 was unrestricted (2022: £286,885) and £257,879 was restricted (2022: £97,526).

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 £	2022 £
Charitable Grants Paid to Jai Dog Rescue Foundation (Thailand)	285,184	130,873
Staff Costs (see note 7)	95,351	112,000
Project & Shelter management costs	18,235	15,882
Website	5,761	38,950
Marketing & Advertising	17,906	5,860
Travel and Subsistence	4,862	3,579
Research & Development	4,634	-
Sundry Expenses	1,793	257
Governance costs (note 6)	4,974	9,958
	438,700	317,359

The charity operates mainly through an associated charity in Thailand, Jai Dog Rescue Foundation. Expenditure on charitable activities was £438,700 (2022: £317,359) of which £235,547 was unrestricted (2022: £219,833) and £203,153 was restricted (2022: £97,526).

JAI DOG RESCUE
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

6. GOVERNANCE EXPENDITURE

	2023 £	2022 £
Accountancy	-	3,500
Independent Examination	1,825	2,280
Accounting Software	1,878	2,922
Bank charges	1,271	1,256
	<u>4,974</u>	<u>9,958</u>

7. STAFF AND TRUSTEE COSTS

During the period no remuneration or other benefits from employment with the charity or a related entity were received by the trustees. The trustees were not reimbursed for any expenses incurred during the period.

The charity is reliant upon donated staff costs from Ministry of Sound which can be qualified and recognised in the financial statements as donations in kind (see note 5).

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
Year ended March 2023

8. DEBTORS

	2023	2022
	£	£
Other Debtors	480	-
	<u>480</u>	<u>-</u>

9. CREDITORS

	2023	2022
	£	£
Trade Creditors	0	(6,527)
Accruals	(1,825)	(1,980)
	<u>(1,825)</u>	<u>(8,507)</u>

JAI DOG RESCUE
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

10. THE FUNDS OF THE CHARITY

	1 April 2022 £	Income £	Expenditure £	Transfers between funds £	31 March 2023 £
Restricted funds:					
Battersea	-	257,879	(203,153)	-	54,726
Unrestricted funds:					
General fund	65,115	226,022	(235,547)	-	55,590
	65,115	483,901	(438,700)	-	110,316

	1 April 2021 £	Income £	Expenditure £	Transfers between funds £	31 March 2022 £
Restricted funds:					
Battersea	-	97,526	(97,526)	-	-
Unrestricted funds:					
General fund	(1,937)	286,885	(219,833)	-	65,115
	(1,937)	384,411	(317,359)	-	65,115

In 2021 we secured a partnership with world-renowned animal welfare charity, Battersea, leading to the agreement of an exciting and wide-reaching 5-year project, formally agreed in January 2022, with Battersea pledging £1,837,770 (Year 2 £257,879) over the course of the funding term to enable the sterilisation and vaccination of a total 77,220 dogs in the Nakhon Nayok area (an estimated 80% of the total provincial stray dog population) by 2026.

11. RELATED PARTIES

Other than its working relationship with the Jai Dog Rescue Foundation in Thailand, the charity has no related parties and has not undertaken any transactions with related parties in the current or previous period.

JAI DOG RESCUE
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets	57,415	54,726	112,141
Current liabilities	(1,825)	0	(1,825)
	<u>55,590</u>	<u>54,726</u>	<u>110,316</u>

Accounts

JAI DOG RESCUE UK

Charity no: 1172313

Resolution of the Trustees

Passed at a meeting held on 1 September 2022 at 78 Onslow Gardens, London SW7
3QB at [TIME]am.

PRESENT: Ms Rawipim Pajit, Ms Gwendolyn Moy (by phone), Ms Witchuda Pajit (by phone), Mr Lohan Presencer

Agenda:

1. Review and approval of Jai Dog Rescue Annual Report and Financial Statement 2022

Minutes:

The trustees presented their annual report and financial statement of the Charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and financial reporting standard FRS 102.

BE IT RESOLVED that, the annual financial statements of Jai Dog Rescue, as presented by RSM UK Tax & Accounting Limited, be approved.

RESOLVED FURTHER, that the officers of Jai Dog Rescue are, and each acting alone is, hereby authorised to do and perform any and all such acts, including execution of any and all documents and certificates, as such officers shall deem necessary or advisable, to carry out the purposes and intent of the foregoing the resolutions.

RESOLVED FURTHER, that any actions taken by such officers prior to the date of the foregoing resolutions adopted hereby that are within the authority conferred thereby are hereby ratified, confirmed and approved as the acts and deeds of Jai Dog Rescue.

It is hereby certified by the undersigned that the foregoing resolution was duly passed by the Board of Directors of the above-named Charity on the First day of September 2022, in accordance with the Memorandum or By-Laws and Articles of Incorporation of the Charity and the laws and by-laws governing Jai Dog Rescue and that the said resolution has been duly recorded and is in full force and effect.

Signed on behalf of the Trustees on the 1st September 2022 by:



.....
(Lohan Presencer)
Trustee

JAI DOG RESCUE

Registered charity number 1172313

**Annual Report and
Unaudited Financial Statements**

31 March 2022

JAI DOG RESCUE
Annual Report and Unaudited Financial Statements for the year ended 31
March 2022

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Trustees' annual report	3
Independent examiners report to the trustees	10
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14

JAI DOG RESCUE
Trustees' Annual Report for the year ending 31st March 2022

The trustees present their annual report and financial statements of the Charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and financial reporting standard FRS 102.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Jai Dog Rescue

Charity registration number 1172313

Principal office 103 Gaunt Street
Southwark
London
SE1 6DP

Trustees Gwendolyn Moy
Rawipim Paijit
Witchuda Paijit
Lohan Presencer (Appointed 27 September 2021)

Independent examiner Kerry Gallagher FCA DChA

RSM UK Tax and Accounting Ltd
Davidson House
Forbury Square
Reading
RG1 3EU

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

JAI DOG RESCUE
Trustees' Annual Report for the year ending 31st March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established as a Charitable Incorporated Organisation by a Constitution dated 28th March 2017. The Trust is governed by the Board of Trustees. The first trustees were appointed by the Constitution of 28th March 2017. Apart from the first trustees every trustee must be appointed by a resolution passed at a properly convened meeting of the charity's trustees.

OBJECTIVES AND ACTIVITIES

The objects of Jai Dog Rescue (the "Charity") are:

To promote humane behaviour towards animals, in particular abandoned and stray dogs, particularly Thailand by providing appropriate care, protection, treatment and security for animals which are in need of care and attention and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

It achieves these objectives primarily through supporting the work of the Jai Dog Rescue Foundation, an associated charity in Thailand.

ACHIEVEMENTS AND PERFORMANCE

Jai Dog Rescue, a non-profit animal welfare organisation, is committed to transforming the lives of street dogs in Thailand which we aim to achieve through the following areas of focus:

- Sterilisation and vaccination, with a specific focus on CNVR (Capture, Neuter, Vaccinate, Release)
- Urgent care, rescue, and rehabilitation
- Providing short and long-term sanctuary for Thailand's most vulnerable dogs
- Rehoming via foster and adoption networks (both local and international)
- Community outreach, support, and education

Our main activities and achievements in 2021/2022 were:

Operational & Facilities

- Build of new on-site CNVR clinic to allow for increased number of dogs treated each month. Streamlining and improving of processes and facilities (dedicated triage and recovery areas, air-conditioned indoor theatre, on-site carpark, etc.) to provide optimal working and welfare conditions.
- Maintenance and improvement of shelter and kennelling facilities
- Recruitment of shelter / clinic Administration Assistant (Thailand-based)
- Recruitment a UK Operations Manager (UK-based) to support the Thai team, facilitate international adoptions, and manage grant funding activities
- Recruitment of a dedicated Marketing Manager (UK-based) to continue to grow our reach, engagement and opportunities to secure public / brand-partnership funding
- All UK-based recruitment supported and funded via major corporate supporter
- Refinement of both UK and Thailand processes and procedures

JAI DOG RESCUE
Trustees' Annual Report for the year ending 31st March 2022

Marketing & Fundraising

- Creation of robust strategy, budget and target structure
- Launch of new website
- Roll-out of new brand and communications style across social media, email marketing and printed assets
- New brand partnerships established with like-minded corporate partners
- Instagram audience grown by 74%

Battersea

We embarked upon an ambitious pitch to secure a partnership with world-renowned animal welfare charity, Battersea, with much of 2021 dedicated to the refinement of this proposal and establishment of a comprehensive and effective plan of work. This led to the agreement of an exciting and wide-reaching 5-year project, formally agreed in January 2022, with Battersea pledging £1,837,770 over the course of the funding term to enable the sterilisation and vaccination of a total 77,220 dogs in the Nakhon Nayok area (an estimated 80% of the total provincial stray dog population) by 2026.

A summary of this project can be seen in an overview of our planned activity and targets:

	2022	2023	2024	2025	2026
Total number of surgeons	1	2	4	8	10
Average number of dogs treated p/day	15	40	80	160	200
Total number of dogs treated p/year	2,340	6,240	12,480	24,960	31,200
	77,220				

Grants

The additional resource onboarded to our UK team has allowed us to explore new channels for support, specifically the acquisition of dedicated grant funding. 2021/2022 proposals focussed on our core CNVR activity, requesting restricted funding which would allow us to significantly increase our monthly totals.

We were grateful to receive dedicated funding from the following sources:

Funding body	Amount granted	Funding term	Number of animals treated
Wild at Heart Foundation	£2,659	FY 21/22	99 – sterilisation + vaccination
Animal Friends	£11,730		600 – sterilisation + vaccination
LUSH Charity Pot	£4,500		300 – sterilisation + vaccination
Michael Chamberlayne Charitable Trust	£400		115 – vaccinations only
Battersea	£97,526 (Y1 of 5)		2,340 (365 in 2021/2022) – sterilisation + vaccination

Grant funding accounted for 1,364 dogs sterilised in 2021/2022, 99% of our 2021/2022 total number of dogs treated.

JAI DOG RESCUE
Trustees' Annual Report for the year ending 31st March 2022

Sterilisation & Vaccination

The build of our new on-site clinic has allowed us to significantly increase our monthly sterilisation activities via a blended on-site/roving model, as well as streamlining costs and processes. We treated a total of 1,367 animals in 2021/2022, a 37% increase from 2020/2021.

An overview of our annual activity can be summarised as follows:

	Dogs	Cats	Total animals treated
April 2021	88	0	88
May 2021	110	0	110
June 2021	98	8	106
July 2021	91	9	100
August 2021	81	47	128
September 2021	93	28	121
October 2021	65	35	100
November 2021	79	32	111
December 2021	50	68	118
January 2022	101	20	121
February 2022	103	0	103
March 2022	161	0	161
	1,120	247	1,367

JAI DOG RESCUE
Trustees' Annual Report for the year ending 31st March 2022

Urgent Care & Rescue

2021/2022 saw 49 urgent and critical cases treated, a 14% increase from 2020/2021. Treatment was required for a wide range of conditions and injuries, from more common occurrences of broken and fractured bones caused by road accidents and incidents of pyometra, to critical cases of brain damage, parvovirus and blood parasites and rarer cases including a severed urethra and major spinal injury.

A few examples of our rescue cases from 2021/2022 include:

Name	Condition	Recovered?
Fox	Sustained serious foot injury after being run over by a car. Amputation required.	Yes: recovered on The Farm, following surgery and physiotherapy. Rehomed internationally (UK) after 10 months in our care.
Lynx	Rescued after both back feet were cut off (assumed abuse case). Treated for injury; bespoke aftercare plan created.	Yes: resident on The Farm. Receiving regular physiotherapy and wound dressing on The Farm. Has been equipped with a wheelchair to aid comfortable movement.
May & June	Rescued from busy intersection, suffering from severe tick and flea infestation. Treatment for parasites administered.	Yes: living healthily and happily on The Farm. June reserved for international adoption later this year.
Ghost	Rescued from neighbouring village after locally-administered birth control injections led to miscarriage. Treated for pyometra.	Yes: safely returned to community following treatment and recovery. Monitored regularly.
Leo	Rescued after being hit by a car, causing severe damage to back legs and spine. Double amputation required.	Yes: resident on The Farm. Receiving regular physiotherapy and specialist care tailored to his needs. Has been equipped with a wheelchair to aid comfortable movement.

Furthermore, we continue to provide expert care and ongoing resource provision for all our vulnerable and disabled resident dogs.

We predict a steep rise in the number of urgent cases in 2021/2022 in line with our drastic increase in CNVR activity. Increasing our number of clinics each year not only increases the number of dogs passing through our care (and therefore a proportionate rise in urgent care cases encountered during routine surgery), but also increases our visibility in the community, inevitably leading to greater demand for our services and support.

JAI DOG RESCUE
Trustees' Annual Report for the year ending 31st March 2022

Adoptions

Whilst the ongoing repercussions of Covid-19 continued to impact our international adoptions activity, we took advantage of flight transport opportunities when they arose and successfully rehomed 9 dogs to loving homes in the UK (4 via Wild at Heart Foundation, 5 in-house) all of which continue to thrive. Bringing our adoption service in-house (June 2021 onwards) has allowed us to offer a comprehensive end-to-end service which affords us oversight of all stages of the adoption process. By setting realistic expectations with adopters and ensuring that we select only those homes we feel would be ideally suited to house a Thai rescue dog, we've made significant provisions for the long-term success of our rehomed dogs.

Furthermore, we've expanded our local adoptions network, securing permanent loving homes for 1 of our resident shelter dogs. This brings our 2021/2022 adoptions total to 10 dogs, matching our 2020/2021 total.

We will seek to expand our local adoption and foster networks in the coming year, allowing for more dogs to be rehomed locally, significantly lowering cost, administration, and stress on the animal. We will continue to offer our UK adoptions service on a bespoke basis, only for those adopters who we deem appropriately suited to meet the needs of the dogs in our care.

FINANCIAL REVIEW

Total income for the year amounted to £384,411 (2021 £64,500) and total expenditure to £317,359 (2021 £91,207), leaving a surplus of £67,052 (2021 deficit £26,707).

At 31 March 2022, the charity's assets exceeded its liabilities by £65,115 (2021 net liability £1,937).

The trustees are satisfied that it is appropriate for the charity to prepare accounts on a going concern basis of accounting.

The charity does not employ any UK staff. UK personnel that conduct charitable activities are employed and donated by Ministry of Sound Group Ltd, a company incorporated in the United Kingdom, at an annual cost of £112,000, which is included as a donation in kind in the financial statements.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operation and finance of the Trust.

Ineffectiveness of fund-raising

The charity will never enter into commitments until it has the necessary funds in hand.

Loss of key staff

There are no critical staff in the UK charity. Thai operations are currently significantly dependent on the Project & Shelter Manager, but he is training local staff and volunteers to manage many of the activities.

JAI DOG RESCUE
Trustees' Annual Report for the year ending 31st March 2022

Fraud or dishonesty

All financial transactions are managed by an experienced accountant, who is directly overseen by the trustees.

Safety of field staff

The charity has no direct responsibility for field staff. However the Thai based trustees monitor the work that is conducted in Thailand.

Reputational damage

The trustees are directly involved in the activities of both the UK charity and the Thai foundation.

Social instability in Thailand

The Thai foundation does not work in Bangkok, which tends to be the focus of any unrest. Its work is totally apolitical and the trustees are confident that it would be little affected during any period of instability.

RESERVES POLICY

It is the intention of the Trustees to hold reserves equal to three months' operating expenditure - approximately £25,000 based on 2021/22 outgoings. The charity currently holds in excess of twice this amount.

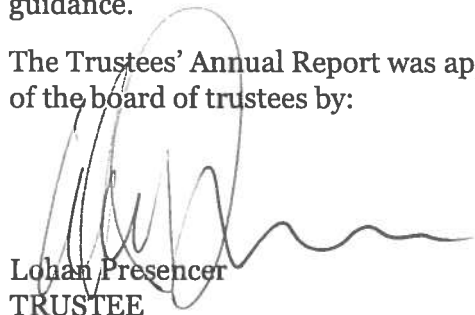
PUBLIC BENEFIT

The trustees have complied with the guidance on public benefit requirement in accordance with Section 17 of the Charities Act 2011. The Charities Commission in its "Charities and Public Benefit" Guidance requires that key principles be met in order to show that an organisation's aims are for the public benefit: first, there must be an identifiable benefit and secondly, that the benefit must be to the public or a section of the public. Our purposes meet the Charity Commission's public benefit requirement as our aims relate entirely to the advancement of animal welfare.

PLANS FOR FUTURE PERIODS

The Trust will continue to support the work of the Thai foundation by fundraising and increasing public awareness of its activities, and also through the provision of advice and guidance.

The Trustees' Annual Report was approved on 1st September 2022 and signed for on behalf of the board of trustees by:


Lohan Presencer
TRUSTEE

Independent Examiners' Report to the Trustees of Jai Dog Rescue

I report to the trustees on my examination of the financial statements of Jai Dog Rescue (the charity) for the year ended 31 March 2022, which are set out on pages 12 to 18.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act, and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, because I am a member of the Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention, in connection with the examination, giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the financial statements give a 'true and fair view', which is not a matter considered as part of an independent examination.

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
Year ended 31 March 2022

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed: *Kerry Gallagher*

23/09/22

Name: Kerry Gallagher, FCA DCha

Name of applicable listed body: The Institute of Chartered Accountants in England and Wales

Relevant professional qualification or membership of professional body: Chartered Accountant

On behalf of RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

Davidson House, Forbury Square, Reading, Berkshire RG1 3EU

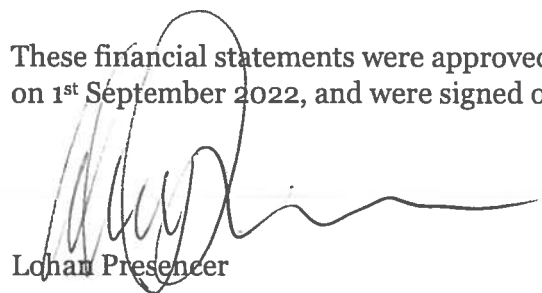
JAI DOG RESCUE
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

	Note	2022 (£)			2021 (£)		
		Restricted Funds	Unrestricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Total Funds
Donations	4	97,526	286,885	384,411	-	64,500	64,500
Total Income		97,526	286,885	384,411	-	64,500	64,500
Charitable Activities	5	(97,526)	(219,833)	(317,359)	-	(91,207)	(91,207)
Total Expenditure		(97,526)	(219,833)	(317,359)	-	(91,207)	(91,207)
Net income/(expenditure) and net movement in funds	10	-	67,052	67,052	-	(26,707)	(26,707)
Total Funds B/fwd		-	(1,937)	(1,937)	-	24,770	24,770
Total Funds C/fwd		-	65,115	65,115	-	(1,937)	(1,937)

JAI DOG RESCUE
UNAUDITED BALANCE SHEET
as at 31 March 2022

	Note	2022 £	2021 £
Current Assets			
Debtors	8	-	341
Cash		73,622	1,775
		73,622	2,116
Current Liabilities			
Creditors	9	(8,507)	(4,053)
		(8,507)	(4,053)
Net Current Assets/(Liabilities)		65,115	(1,937)
Funds of the Charity			
Restricted Funds		-	-
Unrestricted Funds	10	65,115	(1,937)
Total Charity Funds		65,115	(1,937)

These financial statements were approved by the board of trustees and authorised for issue on 1st September 2022, and were signed on behalf of the board by:


Lohan Presencer

TRUSTEE

Charity Registration Number: 1172313

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
Year ended 31 March 2022

- 1.** The charity is a public benefit entity registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 103 Gaunt Street, London SE1 6DP.

- 2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)). As referred to above, the charity meets the definitions within FRS 102 of a public benefit entity.

- 3. ACCOUNTING POLICIES**

Basis of preparation

The financial statements cover the year to 31 March 2022 and have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees will take on no liabilities or commitments that exceed funds held by the charity. They are satisfied that Jai Dog Rescue has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore believe it is appropriate to adopt the going concern basis in preparing the financial statements.

Taxation

Jai Dog Rescue is exempt from corporation tax on its charitable activities.

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
Year ended 31 March 2022

3. ACCOUNTING POLICIES (continued)

Fund accounting

General Funds - Any funds that are available for use by the Trustees within the general objects and powers of the charity are called general funds.

Designated Funds - Trustees may 'put aside' unrestricted general funds for specific purposes. These funds are designated funds.

Restricted Funds - Any amounts received that may only be spent for purposes specified by the donors.

All funds held by the Charity at 31 March 2022 are General Unrestricted Funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, when it is probable that the economic benefits associated with the transaction will flow to the charity and when the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Gift Aid claims are recognised at the same time as the donation from which they arise
- contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted

Gifts in kind donated for distribution and/or utilisation are included at valuation and recognised as income when the related projects are undertaken. Gifts donated for resale are included as income when sold. Donated facilities are included at the value to the charitable company, where this can be quantified by the third party bearing the cost.

Expenditure

- Expenditure is recognised on an accrual basis as a liability is incurred and includes all VAT
- Charitable expenditure comprises those costs incurred by Jai Dog Rescue in the delivery of its activities
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and includes accounts examination fees and costs linked to the strategic management of Jai Dog Rescue
- All charitable expenditure relates to the Charity's principal activity

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
Year ended 31 March 2022

4. DONATIONS

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Battersea Dogs & Cats Home	-	97,526	97,526	-
Donations in kind	112,000	-	112,000	-
Other funders	174,885	-	174,885	64,500
	286,885	97,526	384,411	64,500

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	2022 £	2021 £
Charitable Grants Paid to Jai Dog Rescue Foundation (Thailand)	130,873	77,296
Staff costs (note 7)	112,000	-
Project & shelter management costs	15,882	8,013
Website	38,950	1,545
Marketing & Advertising	5,860	535
Travel and Subsistence	3,579	-
Sundry expenses	257	513
Governance costs (note 6)	9,958	3,305
	317,359	91,207

The charity operates mainly through an associated charity in Thailand, Jai Dog Rescue Foundation.

6. GOVERNANCE EXPENDITURE

	2022 £	2021 £
Accountancy	3,500	1,200
Independent examination	2,280	1,500
Accounting Software	2,922	-
Bank charges	1,256	605
	9,958	3,305

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
Year ended 31 March 2022

7. STAFF AND TRUSTEE COSTS

During the period no remuneration or other benefits from employment with the charity or a related entity were received by the trustees. The trustees were not reimbursed for any expenses incurred during the period.

The charity is reliant upon donated staff costs from the Ministry of Sound which can be quantified and recognised in the financial statements as donations in kind (see note 5).

8. DEBTORS

	2022 £	2021 £
Gift Aid Tax	-	315
Donation	-	26
	<u>-</u>	<u>341</u>

9. CREDITORS

	2022 £	2021 £
Trade Creditors	6,527	-
Accruals	1,980	4,053
	<u>8,507</u>	<u>4,053</u>

JAI DOG RESCUE
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)
Year ended 31 March 2022

10. THE FUNDS OF THE CHARITY

	1 April 2021 £	Income £	Expenditure £	Transfers between funds £	31 March 2022 £
Restricted funds:					
Battersea	-	97,526	(97,526)	-	-
	<u>-</u>	<u>97,526</u>	<u>(97,526)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:					
General fund	(1,937)	286,885	(219,833)	-	65,115
	<u>(1,937)</u>	<u>384,411</u>	<u>(317,359)</u>	<u>-</u>	<u>65,115</u>
	=====	=====	=====	=====	=====

	1 April 2020 £	Income £	Expenditure £	Transfers between funds £	31 March 2021 £
Unrestricted funds:					
General fund	24,770	64,500	(91,207)	-	(1,937)
	<u>24,770</u>	<u>64,500</u>	<u>(91,207)</u>	<u>-</u>	<u>(1,937)</u>
	=====	=====	=====	=====	=====

Battersea

We embarked upon an ambitious pitch to secure a partnership with world-renowned animal welfare charity, Battersea, with much of 2021 dedicated to the refinement of this proposal and establishment of a comprehensive and effective plan of work. This led to the agreement of an exciting and wide-reaching 5-year project, formally agreed in January 2022, with Battersea pledging £1,837,770 (Year 1 £97,526) over the course of the funding term to enable the sterilisation and vaccination of a total 77,220 dogs in the Nakhon Nayok area (an estimated 80% of the total provincial stray dog population) by 2026.

11. RELATED PARTIES

Other than its working relationship with the Jai Dog Rescue Foundation in Thailand, the charity has no related parties and has not undertaken any transactions with related parties in the current or previous period.

Accounts

JAI DOG RESCUE
(formerly Streetdog SOS)
A Charitable Incorporated Organisation

CHARITY REGISTRATION NUMBER: 1172313

**Annual Report and
Unaudited Financial Statements
31 March 2021**

JAI DOG RESCUE
(formerly Streetdog SOS)
A Charitable Incorporated Organisation

FINANCIAL STATEMENTS

For the year ended 31 March 2021

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JAI DOG RESCUE
A Charitable Incorporated Organisation

TRUSTEES' ANNUAL REPORT

For the Year ended 31 March 2021

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and financial reporting standard FRS 102.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Jai Dog Rescue formerly Streetdog SOS
Charity registration number	1172313
Principal office	103 Gaunt Street Southwark London SE1 6DP
Trustees	Rawipim Paijit Witchuda Paijit Gwendolyn Moy
Independent Examiner	Kerry Gallagher FCA DChA RSM UK Tax and Accounting Ltd Davidson House Forbury Square Reading Berkshire RG1 3EU
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established as a Charitable Incorporated Organisation by a Constitution dated 28th March 2017. The Trust is governed by the Board of Trustees. The first trustees were appointed by the Constitution of 28th March 2017. Apart from the first trustees every trustee must be appointed by a resolution passed at a properly convened meeting of the charity's trustees.

The charity changed its name from Street Dog SOS on 4th February 2021 in order to better position the charity and its Thai associate to appeal to audiences in both the UK and Thailand.

JAI DOG RESCUE
A Charitable Incorporated Organisation
TRUSTEES' ANNUAL REPORT
For the Year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

The objects of Jai Dog Rescue (the "Charity") are:

"To promote humane behaviour towards animals, in particular, but not exclusively, abandoned and stray dogs in any part of the world, but particularly Thailand, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals".

It achieves these objectives primarily through supporting the work of the Jai Dog Rescue Foundation, an associated charity in Thailand.

ACHIEVEMENTS AND PERFORMANCE

Jai Dog Rescue, a non-profit animal welfare organisation, is committed to transforming the lives of street dogs in Thailand, which we aim to achieve through our activities of Sterilisation & Vaccination (TNVR), Rescue, Rehabilitation and Adoptions.

Despite the challenging circumstances the Coronavirus pandemic presented, we were able to adapt and find ways to continue with our vital work (*overseas adoptions notwithstanding*) and saw a rise in the numbers of street dogs we were able to reach and treat during 2020/2021. We also grew both our UK and Thailand teams and developed some ambitious and exciting plans for the charity's future development.

Our main activities and achievements in 2020/2021 were;

Operational & Facilities

- Obtained agreement from a major corporate supporter to provide the services of a new Marketing & Fundraising manager and an Operations manager in the UK.
- Hired a new Shelter Warden in Thailand.
- Changed the charity name from *Streetdog SOS* to *Jai Dog Rescue*
- Re-branded the website to reflect the new name, logo and marketing direction
- Set new marketing, fundraising and grant funding plans in line with our future growth & development aspirations
- Updated social media platforms and content schedules
- Planned and commenced construction of an onsite, dedicated TNVR clinic with staff accommodation on second floor, tbc June 2021
- Secured additional funding from Wild at Heart Foundation, enabling us to increase our monthly TNVR capacity
- Maintained all existing kennelling facilities

JAI DOG RESCUE
A Charitable Incorporated Organisation

TRUSTEES' ANNUAL REPORT

For the Year ended 31 March 2021

Sterilisation & Vaccination Project

Each month we join forces with the SNIP Clinic veterinary team and run mobile TNVR clinics in different locations/temples around Nakhon Nayok. This work is approved by, and run in conjunction with, Thailand's Department of Livestock under the supervision of Dr Jiranud.

Month	Location	Number of animals treated
April 2020	Khao Noi Temple	44
May 2020	Ko Ka Temple	52
June 2020	Khem Kong Temple	66
July 2020	Bon Jardin	46
August 2020	Tha Rhuea & Hua Ku Temples	69
September 2020	Tha Thuca & Bon Jardin	97
October 2020	Lum Bua Loy Temple	101
November 2020	Jindaram temple & Bon Jardin	85
December 2020	Jindaram temple & Bon Jardin	85
January 2021	Kao Noi temple & Bon Jardin	121
February 2021	Jor Por Ror Military base	109
March 2021	Jor Por Ror Military base	120

During 2020/2021 we treated 995 animals across our 21 separate mobile clinics. This work is vital in keeping the stray dog population in check and preventing the birth of many thousands of unwanted puppies into a life of hardship and suffering. According to People for the Ethical Treatment of Animals, one unaltered female dog and her offspring can produce 67,000 puppies in six years. While there is an understanding that not every animal will survive to adulthood and not every dog will necessarily breed, these are staggering statistics and testament to the impact our organisation's mobile clinics have on the stray dog populations, as well as providing vital vaccinations to street dogs who would otherwise be at high risk of disease and mortality.

Dog Rescue

Although sterilisation and vaccination are the main focus of our project, we were also able to rescue and treat 43 street dogs with a number of very serious conditions such as injury, illness, abuse or abandonment. Many of the dogs we rescue need intensive treatment, surgery and/or rehabilitation to enable them to recover so it's necessary for them to live with us at our shelter. We currently have 75 resident rescue dogs, four of which are paralysed and need the use of wheelchairs for their mobility and require full time care. We also have a number of dogs with other special needs and care requirements such as amputations, long term illness, blindness etc and we work hard every day to care for these dogs to the highest possible standard, ensuring their medical, dietary and general wellbeing needs are met and that they're safe, healthy and happy.

JAI DOG RESCUE
A Charitable Incorporated Organisation
TRUSTEES' ANNUAL REPORT
For the Year ended 31 March 2021

A few examples of our rescue cases from 2020/2021:

Name	Condition	Recovered?
Jackrayan	Rescued after being hit by a car and left paralysed	Yes, living at shelter
Panda	Rescued after being shot by kids and left with eye injury	Yes, adopted
Benz	Rescued after being run over, needed spinal surgery + rehab	Yes, living at shelter
Homme	Rescued with large, infected bite wound on his ear	Yes, living at shelter
Mumu	Rescued after being bitten by big dog, surgery to fix hernia	Yes, living at shelter
Jokey	Rescued after emergency splenectomy at TNVR clinic	Yes, living at shelter
Gerry	Abandoned on busy road	Yes, living at shelter
Grace	Rescued after being run over by tractor, surgery to amputate leg	Yes, living at shelter

Adoptions

The ongoing Coronavirus pandemic has made it very challenging to find new overseas homes for our rescue dogs. However we did manage to rehome 10 dogs to loving new homes during 2020/2021 and look forward to bringing our improved, direct adoptions service back online once the situation has improved and international travel opens up again in Thailand.

FINANCIAL REVIEW

Total income for the year amounted to £64,500 (2020: £53,196) and total expenditure to £91,207 (2020: £77,677), leaving a deficit of £26,707 (2020: deficit of £24,481). Expenditure increased in response to additional needs in Thailand.

At 31 March 2021, the charity's liabilities exceeded its assets by £1,937 (31.03.20: net assets £24,770). However, by that date, the trustees had been assured of a further donation of £20,000, which was received on 28th April.

The trustees are satisfied that it is appropriate for the charity to prepare accounts on a going concern basis.

JAI DOG RESCUE
A Charitable Incorporated Organisation
TRUSTEES' ANNUAL REPORT
For the Year ended 31 March 2021

RISK MANAGEMENT

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operation and finance of the Trust.

Ineffectiveness of fund-raising

The charity will never enter into commitments until it has the necessary funds in hand.

Loss of key staff

There are no critical staff in the UK charity. Thai operations are currently significantly dependent on the Project & Shelter Manager, but he is training local staff and volunteers to manage many of the activities.

Fraud or dishonesty

All financial transactions are managed by a freelance accountant, who is directly overseen by the trustees.

Safety of field staff

The charity has no direct responsibility for field staff. However the Thai based trustees monitor the work that is conducted in Thailand.

Reputational damage

The trustees are directly involved in the activities of both the UK charity and the Thai foundation.

Social instability in Thailand

The Thai foundation does not work in Bangkok, which tends to be the focus of any unrest. Its work is totally apolitical and the trustees are confident that it would be little affected during any period of instability.

RESERVES POLICY

It is the intention of the Trustees to hold reserves equal to three months' operating expenditure – approximately £22,000 based on 2020/21 outgoings. When the April 2021 donation of £20,000 was received reserves were restored to a level close to the target.

PUBLIC BENEFIT

The trustees have complied with the guidance on public benefit requirement in accordance with Section 17 of the Charities Act 2011. The Charities Commission in its "Charities and Public Benefit" Guidance requires that key principles be met in order to show that an organisation's aims are for the public benefit: first, there must be an identifiable benefit and secondly, that the benefit must be to the public or a section of the public. Our purposes meet the Charity Commission's public benefit requirement as our aims relate entirely to the advancement of animal welfare.

JAI DOG RESCUE
A Charitable Incorporated Organisation

TRUSTEES' ANNUAL REPORT

For the Year ended 31 March 2021

PLANS FOR FUTURE PERIODS

The Trust will continue to support the work of the Thai foundation by fundraising and increasing public awareness of its activities and also through building contacts with UK animal charities and by the provision of advice and guidance.

The trustees' annual report was approved on ...8.. September 2021 and signed on behalf of the board of trustees by:


Rawipim Paijit
TRUSTEE

JAI DOG RESCUE
A Charitable Incorporated Organisation

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF JAI DOG RESCUE

I report to the trustees on my examination of the financial statements of Jai Dog Rescue (the charity) for the year ended 31 March 2021, which are set out on pages 8 to 12.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act, and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention, in connection with the examination, giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the financial statements give a 'true and fair view', which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Name: Kerry Gallagher, FCA DChA

Name of applicable listed body: The Institute of Chartered Accountants in England and Wales

Relevant professional qualification or membership of professional body: Chartered Accountant

On behalf of RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

Davidson House, Forbury Square, Reading, Berkshire RG1 3EU

14 September 2021

JAI DOG RESCUE
A Charitable Incorporated Organisation

UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES

For the Year ended 31 March 2021

		2021		2020	
		Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	Note	£	£	£	£
Income					
Donations		64,500	64,500	53,196	53,196
		————	————	————	————
Total income		64,500	64,500	53,196	53,196
		=====	=====	=====	=====
Charitable activities	4	91,207	91,207	77,677	77,677
		————	————	————	————
Total expenditure		91,207	91,207	77,677	77,677
		=====	=====	=====	=====
Net income / (expenditure) and net movement in funds		(26,707)	(26,707)	(24,481)	(24,481)
Total funds brought forward		24,770	24,770	49,251	49,251
		————	————	————	————
Total funds carried forward		(1,937)	(1,937)	24,770	24,770
		=====	=====	=====	=====

JAI DOG RESCUE
A Charitable Incorporated Organisation

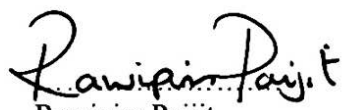
UNAUDITED BALANCE SHEET

As at 31 March 2021

	Note	2021 £	2020 £
CURRENT ASSETS			
Debtors	7	341	1,027
Cash at bank and in hand		1,775	26,266
		2,116	27,293
CREDITORS			
Amounts falling due within one year	8	(4,053)	(2,523)
NET CURRENT ASSETS		(£1,937)	£24,770
FUNDS OF THE CHARITY			
Unrestricted funds		(1,937)	24,770
TOTAL CHARITY FUNDS		(£1,937)	£24,770

These financial statements were approved by the board of trustees and authorised for issue on

...8... September 2021, and are signed on behalf of the board by:


Rawipim Paijit
TRUSTEE

Charity Registration Number: 1172313

JAI DOG RESCUE
A Charitable Incorporated Organisation

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

Year ended 31 March 2021

1. The charity is a public benefit entity registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 103 Gaunt Street, London SE1 6DP.

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)). As referred to above, the charity meets the definitions within FRS 102 of a public benefit entity.

3. **ACCOUNTING POLICIES**

Basis of preparation

The financial statements cover the year to 31 March 2021 and have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Income

Income is recognised when there is evidence of entitlement, it can be reliably measured, and its receipt is probable.

Going concern

The Trustees will take on no liabilities or commitments that exceed funds held by the charity. They are satisfied that Jai Dog Rescue has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore believe it is appropriate to adopt the going concern basis in preparing the financial statements.

Taxation

Jai Dog Rescue is exempt from corporation tax on its charitable activities.

Fund accounting

General Funds - Any funds that are available for use by the Trustees within the general objects and powers of the charity are called general funds.

Designated Funds - Trustees may 'put aside' unrestricted general funds for specific purposes. These funds are designated funds.

Restricted Funds - Any amounts received that may only be spent for purposes specified by the donors.

All funds held by the Charity at 31 March 2021 are General Unrestricted Funds.

JAI DOG RESCUE
A Charitable Incorporated Organisation

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

Year ended 31 March 2021

3. ACCOUNTING POLICIES (continued)

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, when it is probable that the economic benefits associated with the transaction will flow to the charity and when the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Gift Aid claims are recognised at the same time as the donation from which they arise.
- contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

- Expenditure is recognised on an accrual basis as a liability is incurred and includes all VAT.
- Charitable expenditure comprises those costs incurred by Streetdog SOS in the delivery of its activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and includes accounts examination fees and costs linked to the strategic management of Streetdog SOS.
- All charitable expenditure relates to the Charity's principal activity.

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	2021	2020
	£	£
Charitable grants paid to Bon Jardin Foundation (Thailand)	77,296	67,049
Project and shelter management costs	8,013	5,316
Website	1,545	793
Other promotion costs	535	322
Travel	-	710
Sundry expenses	513	240
Governance costs (note 6)	3,305	3,247
	<u>91,207</u>	<u>77,677</u>

The charity operates mainly through an associated charity in Thailand, Bon Jardin Foundation, which has applied to the Thai authorities to change its name to Streetdog SOS Foundation.

JAI DOG RESCUE
A Charitable Incorporated Organisation

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

Year ended 31 March 2021

5. GOVERNANCE AND ADMINISTRATION	2021	2020
	£	£
Accountancy	1,200	1,000
Independent examination	1,500	1,500
Bank charges	605	747
	<u>3,305</u>	<u>3,247</u>

6. TRUSTEE REMUNERATION AND EXPENSES

During the period no remuneration or other benefits from employment with the charity or a related entity were received by the trustees. The trustees were not reimbursed for any expenses incurred during the period.

7. DEBTORS	2021	2020
	£	£
Gift Aid tax	315	1,027
Donation	26	-
	<u>341</u>	<u>1,027</u>

8. CREDITORS: amounts falling due within one year	2021	2020
	£	£
Accruals	<u>4,053</u>	<u>2,523</u>

9. RELATED PARTIES

Other than its working relationship with the Bon Jardin Foundation in Thailand, the charity has no related parties and has not undertaken any transactions with related parties in the current or previous period.