

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
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FINANCIAL STATEMENTS

For the year ended 31 March 2021

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JAI DOG RESCUE
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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.

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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

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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.

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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.

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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.

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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

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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
		=====	=====	=====	=====

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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
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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.

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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.

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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.