

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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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

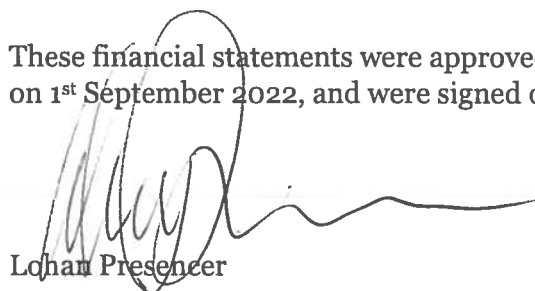
JAI DOG RESCUE
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

	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.