

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
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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.

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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

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TRUSTEES' ANNUAL REPORT
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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.

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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.

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TRUSTEES' ANNUAL REPORT
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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.

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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.

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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.

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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.

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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

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

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.

9 month period ended 31 December 2024






JDR Financial Statements 9 Months Ended Dec-24

Final Audit Report

2025-09-03

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