SOI DOG UK CIO

England & Wales · Charity number 1176305

Details

Status	Registered
Legal form	CIO
Registered	2017-12-15
Register	View on the Charity Commission register

Contact

Address	Lytchett House 13 Freeland Park Wareham Road Poole Dorset BH16 6FA
Phone	07866971205
Email	kirsten@soidog.org
Website	www.soidog.org

Activities

Objects: THE OBJECTS OF SDUK ARE:FOR THE BENEFIT OF THE PUBLIC TO IMPROVE THE WELFARE OF HOMELESS, NEGLECTED AND ABUSED ANIMALS, IN PARTICULAR BUT NOT EXCLUSIVELY BY BUILDING ON THE PIONEERING WORK OF THE SOI DOG FOUNDATION IN ASIA (CHARITY REGISTRATION NUMBER IN THAILAND PHOR.GOR. 39/2548) AND ASSISTING IN:- THE MAINTENANCE OF KENNELS AND CLINICS OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF THESE ANIMALS;- THE CREATION OR EXPANSION OF SPAY/NEUTER PROGRAMS;- FUNDING CAPITAL WORKS PROJECTS WHERE THE PROJECT IS FOR WORKS, THE SOLE INTENT OF WHICH IS PROVIDING FOR OR AIDING THE CONDUCTING OF SERVICES FOR ANIMAL WELFARE; - FUNDING VETERINARY CARE OF ANIMALS;- FUNDING ANIMAL ADOPTION PROGRAMS;- FUNDING PROGRAMS CONCERNED IN ENDING THE TRADING IN AND USE OF DOGS AND CATS FOR MEAT AND/OR THE USE OF THEIR FUR OR BODY PARTS FOR COMMERCIAL PURPOSES;- FUNDING PROGRAMS CONCERNED WITH RESPONDING TO ANIMAL WELFARE DISASTERS AND EMERGENCIES;- FUNDING EDUCATIONAL PROGRAMMES THAT PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS; - RAISING AWARENESS WITHIN THE COMMUNITY OF ANIMAL WELFARE ISSUES;- PROVIDING INFORMATION AND ADVICE CONCERNING PROPER TREATMENT OF ANIMALS;- PROMOTING RESPECT AND COMPASSION FOR ANIMALS AND EDUCATING THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS;IN ALL CASES, WORKING ANYWHERE IN THE WORLD.

Downloaded from opencharities.uk/ew/1176305

Activities: To relieve the suffering of dogs and cats who are abandoned, stray or otherwise in need of care. The charity assists in particular in the maintenance of kennels for the care and treatment of stray or abandoned dogs and cats, the creation of spay/neutering programmes, funding veterinary care. These activities focus on Thailand but are not restricted to that area.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£2,290,797	£2,819,787	£410,398	0
2024-04-05	£2,394,928	£2,378,313	£939,388	0
2023-04-05	£2,381,818	£2,190,973	£914,100	0
2022-04-05	£2,419,577	£2,048,034	£822,866	0
2021-04-05	£2,232,549	£2,720,618	£451,323	0

Trustees

Name	Role	Appointed
Carol Wilcox	Chair	2020-12-15
Guy Dermot Wrench		2019-09-27
Jacqueline Patricia Lankford		2020-03-26
John Dalley		2018-02-20
Kendall Louise Uggla		2021-09-09
Kirsten Woodsford		2020-06-30
Rachel Louise Ayres		2020-12-22

Downloaded from opencharities.uk/ew/1176305

Linked charities

- SOI DOG UK (1176305-1)

Downloaded from opencharities.uk/ew/1176305

SOI DOG UK CIO

England & Wales - Charity number 1176305

Accounts

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Charity Number: 1176305

Soi Dog UK CIO

Trustees Report and Financial Statements

For the Year Ended 5 April 2025

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Contents

Page

Charity Information 2

Trustees' Report 3

Statement of Trustees' responsibilities 8

Independent Auditor's Report 9

Consolidated Statement of Financial Activities 12

Consolidated & Charity Balance Sheets 13

Consolidated Statement of Cash Flows 14

Notes to the Financial Statements 15

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Charity Information

Charity Number
1176305

Registered Office
Lytchett House
13 Freeland Park
Wareham Road
Poole
Dorset
BH16 6FA

Trustees
C Wilcox
G D Wrench
J P Lankford
K Woodsford
K L Uggla
J Dalley
R L Ayres

Chair of Trustees
C Wilcox

Secretary
R L Ayres

Treasurer
K Woodsford

Auditor
Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Bankers
Lloyds Bank Plc
74-78 Church Road
Hove
BN3 2EE

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Trustees' Report for the year ended 5 April 2025

The Trustees present their report alongside the financial statements of the group and charity for the year ended 5 April 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Soi Dog UK CIO (the "Charity") was registered as a charity on 15 December 2017, number 1176305, succeeding Soi Dog UK, which is now a linked charity. The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

Reference and Administrative Information

The legal and administrative information page forms part of this report.

Objectives and activities

The key objectives of the charity are as follows:

1. For the benefit of the public to relieve the suffering of dogs and cats who are abandoned, stray or otherwise in need of care and attention in particular, but not exclusively by assisting in:
   a) the maintenance of kennels or other facilities for the reception, care and treatment of these dogs;
   b) the creation or expansion of spay/neuter programs;
   c) funding capital works projects where the project is for works the sole intent of which is providing for the conducting of services for animal welfare;
   d) funding veterinary care of animals;
   e) funding animal adoption programs.

   These activities shall focus on Thailand but are not restricted to that area.

2. To promote humane behaviour towards animals by raising awareness within the community of animal welfare issues, providing information and advice concerning proper treatment of animals, promoting respect and compassion for animals and educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Grant Making Policy

The income of the Charity maybe applied, at the discretion of the Trustees, via grants for the furtherance of the Charity's objects.

Grants are awarded in accordance with specific grant agreements which are approved by the Trustee board and relate to the application of funds towards specific costs or projects.

Although significant funding is awarded to Soi Dog International Foundation (SDIF), registered in Switzerland, and Soi Dog Foundation, a registered charity in Thailand, the objects of this Charity do not prohibit grant making to other organisations. The Trustees review and consider all applications which are in keeping with the objects of Soi Dog UK.

SDIF was established in early 2018 and is a registered charity in Switzerland (Registration number: CHE- 393.768.679). The purpose of the foundation is to act as the mother foundation and to provide the bulk of the funding for the activities carried out by Soi Dog Foundation Thailand and other groups that meet the foundations mission. The decision to establish the foundation was taken as it was felt that the political instability in Thailand and the fact that in future years Soi Dog Foundation would be working in other countries that it would be prudent to establish overall control of the foundation's programmes outside of the country.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Switzerland was chosen because of its stability and the fact that other notable charities such as World Wildlife Fund and World Vision hold their head offices there. All other associations using the Soi Dog name are fully independent entities but SDIF holds the copyright to the name and logo of the Foundation.

Fundraising
The majority of fundraising is undertaken online through social media and email and is of a non-intrusive nature. As such our fundraising does not intrude on people's privacy, is not unreasonably persistent nor places any pressure on people to donate. We do not use more intrusive fundraising channels such as telephone, direct mail or face to face solicitation.

Our fundraising is digitally based utilising social media and email. We work closely with our sister organisation Soi Dog USA in our digital fundraising activities as they have strong expertise in this area and carry out all of the Facebook fundraising on our behalf. Emails are sent to donors who subscribe to receive communications from us. In the year 24-25, Soi Dog UK CIO paid Soi Dog USA £428,270 as our share of Facebook advertising fundraising costs. We are in close contact with them and they operate to a high ethical and professional standard.

Neither ourselves nor Soi Dog USA outsource our fundraising to 3rd party fundraising agencies or commercial organisations. We have not received any fundraising related complaints during the year. Donor enquiries and requests are handled in a prompt and professional manner. We take our supporters' data very seriously and we collect and process data in accordance with the General Data Protection Act and the General Data Protection Regulations. We do not pass our supporters' details to any other charity or organisation for their marketing purposes. We take appropriate physical, electronic and managerial measures to ensure we keep supporters' information secure, accurate and up to date and we only keep it as long as is reasonable and necessary.

Whenever we operate collections at events, we send personalised photo ID cards on lanyards to all collectors at any event showing the charity registration number. All buckets are sealed with cable ties before the event and not opened until the Team Leader is home/back at hotel usually with another Team Leader present where possible. Depending on availability the Team Leader is, where possible, a Trustee of SDUK. All buckets are marked clearly with charity registration number and registered address. Collectors are told not to handle money. If people try to hand it to us directly we ask them to place it into the slot in the buckets themselves. Team Leaders, with collection buckets are always accompanied home or at least to their car by another team member.

Team Leaders are issued with the latest edition of the code of fundraising practice. The relevant sections are highlighted and the team leaders ensure the team adhere to these during events.

Financial review

Total income for the year under review was £2,290,797 (2024 - £2,403,601), of which none (2024 none) was restricted, and total expenditure for the year was £2,819,787 (2024 - £2,378,313), £8,673 (2024 none) of which was restricted. The Trustees are delighted to have been able to manage administration costs despite the increase in charitable activity so that funds applied to charitable purpose are truly maximised.

The charity has no paid staff and the Trustees acknowledge the extremely valuable contribution made by the volunteers and supporters and by the Board as a whole in achieving this for the Charity.
The charity engages the services of a self-employed contractor to oversee the adoptions process for dogs and cats travelling from Thailand to the UK. She has a self-employed contract and is accountable to the board.

The Trustees are overwhelmed by the progress that has been made by Soi Dog UK and are grateful to each one of their supporters, every donation makes a real difference to the work the charity can do.

The unrestricted reserves of £410,398 (2024 - £939,388), which are all free reserves, leave Soi Dog UK in a strong position to be able to continue its work. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. They remain mindful of future commitments when they are reviewing funding requests so that they can ensure that the financial resilience of the charity is maintained. This level of reserves has been maintained throughout the year.

Risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.
The Trustees have management processes to mitigate risks that would inhibit them from fulfilling Soi Dog UK's goals.

The Trustees endeavour to ensure that:

Risks are identified, assessed and measures are put in place to mitigate them. The risk management process is embedded in all the appropriate processes. Key risks identified are as follows:

a) Adopted Animals – The need for our services and ongoing support once they have entered the UK due to unforeseen health problems or new adopters losing their pets means that costs can increase over short periods of time.
b) UK infrastructure – Soi Dog UK is a small organisation with Board members spread over a wide geographical area. Risk factors include high turnover of Trustees due to other commitments, work life balance etc.
c) Fundraising – Continued economic uncertainty, Brexit, the value of the £ fluctuating, possibility of negative publicity around charity activities (bringing dogs and cats into the UK from Thailand) and the activities of UK charities can all impact upon fundraising opportunities.
d) Events that could impact our reputation – Strict controls are now in place to ensure that the UK Board have 100% control over events booked and the management of the events.
e) A conflict of interest policy has been introduced which all trustees must complete and advise of any changes.

The Trustees are satisfied that controls and actions are in place to mitigate the major risks identified. However, it recognises that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Structure, governance and management

The governing document gives the Trustees the power at any time to appoint new trustees. Trustees are appointed on a majority vote basis by the existing Trustees after a review of the current skills and gaps on the board. No Trustee received any remuneration during the current or previous year.

The Trustees who served during the year and up to the date of signature of the financial statements were:

C Wilcox
G D Wrench
J P Lankford
K Woodsford
K L Uggla
J Dalley
R L Ayres

The existing Trustees of the predecessor charity became Trustees of the CIO on its registration on 15 December 2017.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Trustees' Report for the year ended 5 April 2025

Achievements, Performance and Plans for the Future

In the beginning of 2018 Soi Dog UK CIO with the approval of the UK Charity Commission changed its structure from being an unincorporated association to that of a foundation based incorporated association. The charity now being known as Soi Dog UK CIO.

Throughout the year Soi Dog UK CIO has been able to offer financial support to Soi Dog Foundation (SDF), a charity based in Thailand and through them to other initiatives carried out by other groups located in Vietnam, Cambodia and The Philippines.

The remainder of this report focuses on the work of SDF Thailand which is reliant on financial support by its partner organisations which includes Soi Dog UK CIO.

The following summary of activities in Thailand and neighbouring countries relates to the calendar year ending 31 December 2024.

CNVR

CNVR, (Capture Neuter Vaccinate Release) continues to be the Foundation's main programme in reaching its goal of no more stray animals. Only by solving the underlying problem can we achieve our aims. 267,100 animals were sterilised in various locations across Thailand. This is far more than any other organisation in the world is achieving. The main priories continue to be Bangkok, the island of Phuket and the Southern provinces and the Foundation receives support from UK based Dogs Trust International who pay 50% of the costs of the 10 mobile team operating in the capital and Happy Doggo who pay 50% of the costs of Southern and Phuket teams. In addition Soi Dog provides grants to other CNVR programmes in different locations. These programmes are regularly monitored.

Ending the dog meat industry

Having made the trading of dogs and cats for meat illegal in Thailand, we have continued to work to end the illegal killing and consumption of dogs in Thailand. Overall though we believe the issue in Thailand to be relatively small compared with the situation prior to 2015.

SDIF has engaged a small team who is working with various organisations and bodies in Vietnam and the Philippines to end the dog meat trade.

Hospital

4,472 dogs and cats were admitted to the Phuket hospital and Bangkok clinic during the year, for treatment that otherwise they would not receive.

Shelter

At the end of the year there were 1,228 dogs and 247 cats resident at the shelter. The aim is not to keep these animals permanently but wherever possible to find a new home.

Adoptions

In a challenging year for adoptions in the current financial environment, 461 adoptions were carried out in the year. Adoptions are essential to keep the shelter numbers manageable. To help get dogs to a position where they can be adopted, our behaviour team worked with 529 dogs in the year.

Education

The education programme has significantly recovered following restrictions caused by the Covid pandemic and we reached 2,232 students from both students visiting the sanctuary and schools visited by Soi Dog's Education team.

Community outreach

14,102 treatments were administered during the year. Our teams work entirely in the community with local people who feed animals in their areas but are unable to afford veterinary treatment. The programme means that fewer animals need to be brought to the hospital.

Visitors and volunteers

Visitor numbers were buoyant in 2023, 5,260 visitors from around the world visited the sanctuary in the year. In addition, 1,583 volunteers came to help us by volunteering with the dogs and cats. Time spent with us ranged from a few days to several months.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Trustees' Report for the year ended 5 April 2025

Advocacy
Soi Dog Foundation continues to sit on the Thai Government committee reviewing and improving the Animal Welfare Law we helped to introduce in late 2014.

Auditor
In accordance with the charity's articles, a resolution proposing that Azets Audit Services Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

DocuSigned by:
.....
0EC70EF49DBC426...
C Wilcox
President
Dated 15 December 2025

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Statement of Trustees' Responsibilities
For the year ended 5 April 2025

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the year end, of its income and expenditure during the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the charity's constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to our Auditors

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Opinion
We have audited the financial statements of Soi Dog UK CIO (the "parent charity") and its subsidiary (the "group") for the year ended 5 April 2025, which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Balance Sheets, the Consolidated Statement of Cash Flows and the related notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 5 April 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available to small entities, in the circumstances set out in Note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

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

We have nothing to report in this regard.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees
As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Extent to which the audit was considered capable of identifying irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Extent to which the audit was considered capable of identifying irregularities, including fraud (continued)

This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud. In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the group through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of Our Report
This report is made solely to the Charity's members, as a body, in accordance with Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Signed by:
Azets Audit Services Limited
7523F15D661443E...

Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

16 December 2025
Date: .....

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Consolidated Statement of Financial Activities
For the Year Ended 5 April 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income from:					
Donations and legacies	**4**	2,194,689	-	2,194,689	2,314,918
Other trading activities	**5**	93,135	-	93,135	86,216
Investment income		2,973	-	2,973	2,467
Total income		**2,290,797**	**-**	**2,290,797**	**2,403,601**
Expenditure on:					
Raising funds	**6**	538,772	-	538,772	504,644
Charitable activities	**7**	2,272,342	8,673	2,281,015	1,873,669
Total expenditure		**2,811,114**	**8,673**	**2,819,787**	**2,378,313**
Net income and net movement in funds		(520,317)	(8,673)	(528,990)	25,288
Total funds brought forward		930,715	8,673	939,388	914,100
Total funds carried forward	**17**	**410,398**	**-**	**410,398**	**939,388**

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

A fully detailed statement of financial activities for the year ended 5 April 2024 is shown in note 21 of the financial statements.

The notes on pages 15-24 compromise part of these financial statements.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Consolidated & Charity Balance Sheets as at 5 April 2025

	Note	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Fixed assets					
Investments	**12**	-	-	1	1
Current assets					
Stocks	**13**	27,741	32,122	27,741	-
Debtors	**14**	315,498	667,172	317,763	704,221
Cash at bank and in hand		646,319	370,072	637,977	359,624
		989,558	1,069,366	983,482	1,063,846
Creditors: amounts falling due within one year	**15**	(579,160)	(129,978)	(573,084)	(124,458)
Net assets		**410,398**	**939,388**	**410,398**	**939,388**
Income funds:					
Unrestricted funds		410,398	930,715	410,398	930,715
Restricted funds	**16**	-	8,673	-	8,673
Total Funds	**17**	**410,398**	**939,388**	**410,398**	**939,388**

They were approved by the Board of Trustees on 15 December 2025 and signed on its behalf by:

DocuSigned by:
0EC70EF49DBC426...

C Wilcox
Chair of Trustees

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Consolidated Statement of Cash Flows
For the Year Ended 5 April 2025

	Note	2025	2024
		£	£
Cash flows from operating activities			
Cash generated/(used) by operations	**20**	273,274	96,663
Cash flows from investing activities:			
Investment income received		2,973	2,467
Net increase/(decrease) in cash and cash equivalents		276,247	99,130
Change in cash and cash equivalents in the year			
Cash and cash equivalents at the beginning of the year		370,072	270,942
Cash and cash equivalents at the end of the year		646,319	370,072

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Soi Dog UK CIO

Notes to the Financial Statements For The Year Ended 5 April 2025

1. Accounting Policies

Charity Information
Soi Dog UK CIO is a charity established by Constitution and registered with the Charity Commission on 15 December 2017 under the CIO number 1176305, succeeding Soi Dog UK, which is now a linked charity. The CIO's principal address is Lytchett House, 13 Freeland Park, Wareham Road, Poole, Dorset, BH16 6FA.

The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

Accounting convention
The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On the grounds that the charity's results are consolidated into the charity's group financial statements the charity has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

- Exemption from presenting a charity statement of cash flows as a primary statement to the financial statements.

Group financial statements
The financial statements consolidate the results of the charity and its wholly owned subsidiary Soi Dog Marketing Ltd on a line-by-line basis. The summarised profit and loss account for the subsidiary is shown in note 12. The gross income of the charity was £2,290,797 (2024 - £2,332,026) and the net loss was £528,990 (2024 – net income £25,288).

Going Concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the group and charity have adequate resources to continue in operational existence for the foreseeable future and not less than one year from the date of approval. The Trustees are constantly monitoring the financial position of the group and charity. Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

Income
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably, and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Income from trading activities relates to sales made as part of an online store run selling merchandise relating to the Soi Dog charity operated through the Trading subsidiary.

Expenditure
Expenditure is included in the period to which it relates, and includes irrecoverable value added tax.

Expenditure is allocated to charitable activities where it is a direct cost associated with the grants and the granting on charitable donations. Expenditure is allocated to raising funds where it is a direct cost associated with fundraising activity.

Support costs mainly comprise costs which are governance in nature.

Stocks
Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs represent the bought in value of merchandise stock.

Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash at bank and in hand
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

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

Financial liabilities are only derecognised when, and only when, the Charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Foreign exchange
Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

Taxation
Soi Dog UK CIO is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

The trading subsidiary is liable to corporation tax on its chargeable profits. Current tax, including UK Corporation and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date. As all profits arising in the subsidiary are gift aided to the parent charity within 9 months of the year end under a deed of covenant, no corporation tax arises.

Leases
Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2. Critical accounting estimates and judgements

In the application of the group's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

Key sources of estimation uncertainty

Legacies
Legacies are recognised as income when receipt is probable, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement with sufficient accuracy.

Long term grant commitments
Charitable grants are payable when deemed committed by the charity. Subsequently there could arise large grant liabilities for amounts committed and not yet paid as at the year end.

3. Provisions available for small entities

In common with many other charities of our size and nature, we use our auditor to assist with the detailed preparation of the financial statements.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

4. Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	2,148,215	-	2,148,215	2,179,327	8,673	2,188,000
Legacies receivable	46,474	-	46,474	126,918	-	126,918
Animal sponsorships	-	-	-	-	-	-
	2,194,689	**-**	**2,194,689**	**2,306,245**	**8,673**	**2,314,918**

5. Other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	93,135	86,216
Other	-	-
Other trading activities income	**93,135**	**86,216**

6. Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
PayPal and bank charges	61,890	60,294
Advertising and marketing	368,636	315,450
Fundraising costs	26,054	39,880
Other losses	-	9,106
	456,580	424,730
Support costs (note 9)	17,061	8,339
Fundraising and publicity	473,641	433,069
Merchandise costs	65,131	71,575
Total expenditure on raising funds	**538,772**	**504,644**

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

7. Charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025	Total 2025 £	Unrestricted 2024 £
Direct Costs				
Adoption costs	50	-	50	13,660
Grant funding of activities (note 8)	2,250,000	8,673	2,258,673	1,850,000
	2,250,050	8,673	2,258,723	1,863,660
Share of support costs (note 9)	22,292	-	22,292	10,009
Total expenditure on charitable activities	**2,272,342**	**8,673**	**2,281,015**	**1,873,669**

During the current and previous year all charitable activity costs related to unrestricted funds.

8. Grants payable

	2025 £	2024 £
Grants to institutions:		
Soi Dog International Foundation – Programme funding	2,250,000	1,850,000
Soi Dog Thailand	8,673	-
	2,258,673	**1,850,000**

To comply with Charities SORP (FRS 102) non-performance grants are reported in the Statement of Financial Activities on approval of application. In some cases payment may be spread over a period of time which gives rise to future commitments.

At 5 April 2025 there were committed funds of £500,000 (2024 - £nil). Accordingly, a provision has been made.

9. Support costs

	2025 £	2024 £
Audit fees	15,670	8,250
Accountancy and administrative support provided by the auditor	16,502	8,339
Postage	5,790	726
Insurance	1,391	1,033
	39,353	**18,348**
Analysed between:		
Fundraising	17,061	8,339
Charitable activities	22,292	10,009
	39,353	**18,348**

10. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024 - no Trustees).

The Trustees are considered to be key management personnel of the charity.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

11. Employees

The average monthly number of person employed by the charity this year were 2 (2024 – none).

	2025 £	2024 £
Wages and salaries	27,035	-
Pension costs	858	-
	27,620	**-**

12. Investments

Investment in subsidiary
The charity owns 100% of the share capital of Soi Dog Marketing Ltd at a cost of £1.

The summary financial performance of the subsidiary alone is:

	2025 £	2024 £
Income	120,975	86,428
Expenditure	(108,777)	(71,575)
Profit	12,198	14,853
Amount gift aided to the charity	(12,198)	(14,853)
Retained in subsidiary	**-**	**-**

The assets and liabilities of the subsidiary were:

	2025 £	2024 £
Current assets	13,155	43,565
Current liabilities	(13,154)	(43,564)
Total net assets	1	1
Aggregate share capital and reserves	1	1

13. Stocks

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Finished goods and goods for resale	27,741	32,122	27,741	-

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

14. Debtors

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Gift Aid debtor	310,461	665,970	310,461	665,970
Prepayments and accrued income	4,303	1,202	224	207
Amounts due from group undertakings	-	-	7,078	38,044
Other debtors	734	-	-	-
	315,498	**667,172**	**317,763**	**704,221**

15. Creditors

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
VAT	-	50	-	-
Other creditors	559,634	111,108	559,634	111,108
Accruals	19,526	18,820	13,450	13,350
	579,160	**129,978**	**573,084**	**124,458**

16. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
Current year	**Balance at 6 April 2024**	**Income**	**Expenditure**	**Transfers**	**Balance at 5 April 2025**
	£	£	£	£	£
CRNV programme	2,500	-	(2,500)	-	-
Other restricted	6,173	-	(6,173)	-	-
	8,673	**-**	**(8,673)**	**-**	**-**

		Movement in funds			
Prior year	**Balance at 6 April 2023**	**Income**	**Expenditure**	**Transfers**	**Balance at 5 April 2024**
	£	£	£	£	£
CNRV programme	-	2,500	-	-	2,500
Other restricted	-	6,173	-	-	6,173
	-	**8,673**	**-**	**-**	**8,673**

CNRV (Catch, Neuter, Vaccinate, Return) programme, which humanely controls the population of stray animals. Spaying/neutering and safely releasing strays makes the biggest impact and results in the steady decline in the number of dogs and cats suffering on the streets.

Other restricted funds relates to setup of a mobile medical unit run by the Soi Dog Foundation. In 2024, it also includes donations to cover volunteer costs for the two new off-lead areas at the sanctuary in Thailand.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

17. Analysis of group net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Current assets	410,398	-	410,398	930,715	8,673	939,388
	410,398	**-**	**410,398**	**930,715**	**8,673**	**939,388**

18. Operating lease commitments

At 5 April 2025 the Charity had total commitments under non-cancellable operating leases as follows:

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Payments due:				
Within one year	13,000	5,016	-	-
Between two to five years	52,000	-	-	-
In over five years	43,452	-	-	
	108,452	**5,016**	**-**	**-**

19. Related party transactions

Soi Dog UK CIO is one of a number of charities across the world which operates under the Soi Dog Foundation, a Charity registered in Thailand under Charity registration number 39/2548 with comparable charitable objects to this Charity.

During the year Soi Dog UK committed to grants of £2,250,000 (2024 - £1,850,000) to Foundation Internationale Soi Dog (Switzerland) of which £500,000 remained unpaid at year end. Details about the application of these grants are included within note 7.

During the year, grants of £8,673 (2024 - £nil) were paid to Soi Dog Thailand. Details about the application of these grants are included within note 7.

During the year advertising expenses of £368,636 (2024 - £315,450) were recharged from Soi Dog USA. At the year end, Soi Dog USA was owed £59,634 (2024 - £111,108).

During the year expenses of £nil (2024 - £nil) were incurred by charity Trustees and subsequently reimbursed. Purchases from trustees during the year were £969 (2024 - £nil).

At the year end, Soi Dog UK CIO was owed £7,078 (2024 – £38,044) from its subsidiary company, Soi Dog Marketing Ltd.

Docusign Envelope ID: 97BE46C4-A749-481D-8DEE-A33242C1EEB3

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

20. Cash generated from operations

	2025 £	2024 £
(Deficit) / Surplus for the year	(528,990)	25,288
Adjustments for:		
Investment income recognised in statement of financial activities	(2,973)	(2,467)
Movements in working capital:		
Decrease in stocks	4,381	3,718
Decrease in debtors	351,674	81,916
(Decrease) / Increase in creditors	449,182	(11,792)
Cash generated by operations	**273,274**	**96,663**

The group had no debt during the current or previous year.

21. Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from:			
Donations and legacies	2,306,245	8,673	2,314,918
Other trading activities	86,216	-	86,216
Investment income	2,467	-	2,467
Total income	**2,394,928**	**8,673**	**2,403,601**
Expenditure on:			
Raising funds	504,644	-	504,644
Charitable activities	1,873,669	-	1,873,669
Total expenditure	**2,378,313**	**-**	**2,378,313**
Net income and net movement in funds	16,615	8,673	25,288
Total funds brought forward	914,100	-	914,100
Total funds carried forward	**930,715**	**8,673**	**939,388**

SOI DOG UK CIO

England & Wales - Charity number 1176305

Accounts

Charity Number: 1176305

Soi Dog UK CIO

Trustees Report and Financial Statements

For the Year Ended 5 April 2024

Soi Dog UK CIO

Contents

Page

Charity Information 2

Trustees' Report 3

Statement of Trustees' responsibilities 8

Independent Auditor's Report 9

Consolidated Statement of Financial Activities 12

Consolidated & Charity Balance Sheets 13

Consolidated Statement of Cash Flows 14

Notes to the Financial Statements 15

Soi Dog UK CIO

Charity Information

Charity Number
1176305

Registered Office
Lytchett House
13 Freeland Park
Wareham Road
Poole
Dorset
BH16 6FA

Trustees
C Wilcox
G D Wrench
J P Lankford
K Woodsford
K L Uggla
J Dalley
R L Ayres

Chair of Trustees
C Wilcox

Secretary
R L Ayres

Treasurer
K Woodsford

Auditor
Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Bankers
Lloyds Bank Plc
74-78 Church Road
Hove
BN3 2EE

Soi Dog UK CIO

Trustees' Report for the year ended 5 April 2024

The Trustees present their report alongside the financial statements of the group and charity for the year ended 5 April 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Soi Dog UK CIO (the "Charity") was registered as a charity on 15 December 2017, number 1176305, succeeding Soi Dog UK, which is now a linked charity. The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

Reference and Administrative Information

The legal and administrative information page forms part of this report.

Objectives and activities

The key objectives of the charity are as follows:

1. For the benefit of the public to relieve the suffering of dogs and cats who are abandoned, stray or otherwise in need of care and attention in particular, but not exclusively by assisting in:

    a) the maintenance of kennels or other facilities for the reception, care and treatment of these dogs.
    b) the creation or expansion of spay/neuter programs.
    c) funding capital works projects where the project is for works the sole intent of which is providing for the conducting of services for animal welfare.
    d) funding veterinary care of animals.
    e) funding animal adoption programs.

    These activities shall focus on Thailand but are not restricted to that area.

2. To promote humane behaviour towards animals by raising awareness within the community of animal welfare issues, providing information and advice concerning proper treatment of animals, promoting respect and compassion for animals and educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Grant Making Policy

The income of the Charity maybe applied, at the discretion of the Trustees, via grants for the furtherance of the Charity's objects.

Grants are awarded in accordance with specific grant agreements which are approved by the Trustee board and relate to the application of funds towards specific costs or projects.

Although significant funding is awarded to Soi Dog International Foundation (SDIF), registered in Switzerland, and Soi Dog Foundation, a registered charity in Thailand, the objects of this Charity do not prohibit grant making to other organisations. The Trustees review and consider all applications which are in keeping with the objects of Soi Dog UK.

Grant Making Policy (continued)

SDIF was established in early 2018 and is a registered charity in Switzerland (Registration number: CHE- 393.768.679). The purpose of the foundation is to act as the mother foundation and to provide the bulk of the funding for the activities carried out by Soi Dog Foundation Thailand and other groups that meet the foundations mission. The decision to establish the foundation was taken as it was felt that the political instability in Thailand and the fact that in future years Soi Dog Foundation would be working in other countries that it would be prudent to establish overall control of the foundation's programmes outside of the country.

Switzerland was chosen because of its stability and the fact that other notable charities such as World Wildlife Fund and World Vision hold their head offices there. All other associations using the Soi Dog name are fully independent entities but SDIF holds the copyright to the name and logo of the Foundation.

Fundraising

The majority of fundraising is done online through social media and email and is of a non-intrusive nature. As such our fundraising does not intrude on people's privacy, is not unreasonably persistent nor places any pressure on people to donate. We do not use more intrusive fundraising channels such as telephone, direct mail or face to face solicitation.

Our fundraising is digitally based utilising social media and email. We work closely with our sister organisation Soi Dog USA in our digital fundraising activities as they have strong expertise in this area, and carry out all of the Facebook fundraising on our behalf. Emails are sent to donors who subscribe to receive communications from us. Soi Dog UK CIO paid Soi Dog USA £315,450 as our share of Facebook advertising fundraising costs. We are in close contact with them and they operate to a high ethical and professional standard.

Neither ourselves nor Soi Dog USA outsource our fundraising to 3rd party fundraising agencies or commercial organisations. We have not received any fundraising related complaints during the year. Donor enquiries and requests are handled in a prompt and professional manner. We take our supporters' data very seriously and we collect and process data in accordance with the General Data Protection Act and the General Data Protection Regulations. We do not pass our supporters' details to any other charity or organisation for their marketing purposes. We take appropriate physical, electronic and managerial measures to ensure we keep supporters' information secure, accurate and up to date and we only keep it as long as is reasonable and necessary.

Whenever we operate collections at events, we send personalised photo ID cards on lanyards to all collectors at any event showing the charity registration number. All buckets are sealed with cable ties before the event and not opened until the Team Leader is home/back at hotel usually with another Team Leader present where possible. Depending on availability the Team Leader is, where possible, a Trustee of SDUK. All buckets/goblets are marked clearly with charity registration number and registered address. Collectors are told not to handle money. If people try to hand it to us directly we ask them to place it into the slot in the buckets themselves. Team Leaders, with collection buckets are always accompanied home or at least to their car by another team member.

Team Leaders are issued with the latest edition of the code of fund-raising practice. The relevant sections are highlighted and the team leaders ensure the team adhere to these during events.

Financial review

Total income for the year under review was £2,403,601 (2023 - £2,381,818), of which £8,673 (2023 - £47,275) was restricted, and total expenditure for the year was £2,378,313 (2023 - £2,190,973), £Nil (2023 - £1,444) of which was restricted. The Trustees are delighted to have been able to manage administration costs despite the increase in charitable activity so that funds applied to charitable purpose are truly maximised.

The charity has no paid staff and the Trustees acknowledge the extremely valuable contribution made by the volunteers and supporters and by the Board as a whole in achieving this for the Charity.

Financial review (continued)

The charity engages the services of a self-employed contractor to oversee the adoptions process for dogs and cats travelling from Thailand to the UK. She has a self-employed contract and is accountable to the board.

The Trustees are overwhelmed by the progress that has been made by Soi Dog UK and are grateful to each one of their supporters, every donation makes a real difference to the work the charity can do.

Risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have management processes to mitigate risks that would inhibit them from fulfilling Soi Dog UK's goals.

The Trustees endeavour to ensure that:
Risks are identified, assessed and measures are put in place to mitigate them. The risk management process is embedded in all the appropriate processes. Key risks identified are as follows:

a. Adopted Animals – The need for our services and ongoing support once they have entered the UK due to unforeseen health problems or new adopters losing their pets means that costs can increase over short periods of time.

b. UK infrastructure – Soi Dog UK is a small organisation with Board members spread over a wide geographical area. Risk factors include high turnover of Trustees due to other commitments, work life balance etc.

c. Fundraising – Continued economic uncertainty, Brexit, the value of the £ fluctuating, possibility of negative publicity around charity activities (bringing dogs and cats into the UK from Thailand) and the activities of UK charities can all impact upon fundraising opportunities.

d. Events that could impact our reputation – Strict controls are now in place to ensure that the UK Board have 100% control over events booked and the management of the events.

e. A conflict of interest policy has been introduced which all trustees must complete and advise of any changes.

The Trustees are satisfied that controls and actions are in place to mitigate the major risks identified. However, it recognises that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Structure, governance and management

The governing document gives the Trustees the power at any time to appoint new trustees. Trustees are appointed on a majority vote basis by the existing Trustees after a review of the current skills and gaps on the board. No Trustee received any remuneration during the current or previous year.

The Trustees who served during the year and up to the date of signature of the financial statements were:

C Wilcox
G D Wrench
J P Lankford
K Woodsford
K L Uggla
J Dalley
R L Ayres

The existing Trustees of the predecessor charity became Trustees of the CIO on its registration on 15 December 2017.

Soi Dog UK CIO

Trustees' Report for the year ended 5 April 2024

Achievements, Performance and Plans for the Future

In the beginning of 2018 Soi Dog UK CIO with the approval of the UK Charity Commission changed its structure from being an unincorporated association to that of a foundation based incorporated association. The charity now being known as Soi Dog UK CIO.

Throughout the year Soi Dog UK CIO has been able to offer financial support to Soi Dog Foundation (SDF), a charity based in Thailand and through them to other initiatives carried out by other groups located in Vietnam, Cambodia and South Korea.

The remainder of this report focuses on the work of SDF Thailand which is reliant on financial support by its partner organisations which includes Soi Dog UK CIO.

The following summary of activities in Thailand and neighbouring countries relates to the calendar year ending 31 December 2023. The year was another record-breaking year across many areas.

CNVR

CNVR, (Capture Neuter Vaccinate Release) continues to be the Foundation's main programme in reaching its goal of no more stray animals. Only by solving the underlying problem can we achieve our aims. 196,106 animals were sterilised in various locations across Thailand. This is far more than any other organisation in the world is achieving. The main priories continue to be Bangkok, the island of Phuket and the Southern provinces and the Foundation receives support from UK based Dogs Trust International who pay 50% of the costs of the 6 mobile team operating in the capital. In addition, Soi Dog provides grants to other CNVR programmes in different locations. These programmes are regularly monitored.

Ending the dog meat industry

Having made the trading of dogs and cats for meat illegal in Thailand, we have continued to work to end the illegal killing and consumption of dogs in Thailand. Overall though we believe the issue in Thailand to be relatively small compared with the situation prior to 2015.

SDIF has engaged a small team who is working with various organisations and bodies in Vietnam and the Philippines to end the dog meat trade.

Hospital

5,066 dogs and cats were admitted to the Phuket hospital and Bangkok clinic during the year, for treatment that otherwise they would not receive.

Shelter

At the end of the year there were 1,208 dogs and 203 cats resident at the shelter. The object is not to keep these animals permanently but wherever possible to find a new home.

Adoptions

In a challenging year for adoptions post covid and in the current financial environment, 517 adoptions were carried out in the year. Adoptions are essential to keep the shelter numbers manageable. To help get dogs to a position where they can be adopted, our behaviour team worked with 504 dogs in the year.

Education

The education programme has significantly recovered following restrictions caused by the Covid pandemic and we reached 5,146 students from both students visiting the sanctuary and schools visited by Soi Dog's Education team.

Soi Dog UK CIO

Trustees' Report for the year ended 5 April 2024

Community outreach

14,102 treatments were administered during the year. Our teams work entirely in the community with local people who feed animals in their areas but are unable to afford veterinary treatment. The programme means that fewer animals need to be brought to the hospital.

Visitors and volunteers

Visitor numbers were buoyant in 2023, 4,805 visitors from around the world visited the sanctuary in the year. In addition, 1,267 first time volunteers came to help us by working with the dogs. Time spent with us ranged from a few days to several months.

Advocacy

Soi Dog Foundation continues to sit on the Thai Government committee reviewing and improving the Animal Welfare Law we helped to introduce in late 2014.

Auditor

In accordance with the charity's articles, a resolution proposing that Azets Audit Services Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.



.....

C Wilcox
President
Dated 18/12/2024

Soi Dog UK CIO

Statement of Trustees' Responsibilities
For the year ended 5 April 2024

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the year end, of its income and expenditure during the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the charity's constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to our Auditors

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Soi Dog UK CIO

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Opinion
We have audited the financial statements of Soi Dog UK CIO (the "parent charity") and its subsidiary (the "group") for the year ended 5 April 2024, which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Balance Sheets, the Consolidated Statement of Cash Flows and the related notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 5 April 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available to small entities, in the circumstances set out in Note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

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

We have nothing to report in this regard.

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees
As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Extent to which the audit was considered capable of identifying irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Extent to which the audit was considered capable of identifying irregularities, including fraud (continued)

This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud. In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the group through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of Our Report
This report is made solely to the Charity's members, as a body, in accordance with Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Azets Audit Services Limited

Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Date: 18/12/2024

Soi Dog UK CIO

Consolidated Statement of Financial Activities
For the Year Ended 5 April 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations and legacies	**4**	2,306,245	8,673	2,314,918	2,295,115
Other trading activities	**5**	86,216	-	86,216	86,246
Investment income		2,467	-	2,467	457
Total income		**2,394,928**	**8,673**	**2,403,601**	**2,381,818**
Expenditure on:					
Raising funds	**6**	504,644	-	504,644	562,830
Charitable activities	**7**	1,873,669	-	1,873,669	1,628,143
Total expenditure		**2,378,313**	**-**	**2,378,313**	**2,190,973**
Net income and net movement in funds		16,615	8,673	25,288	190,845
Total funds brought forward		914,100	-	914,100	723,255
Total funds carried forward	**17**	**930,715**	**8,673**	**939,388**	**914,100**

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

A fully detailed statement of financial activities for the year ended 5 April 2023 is shown in note 21 of the financial statements.

The notes on pages 15-24 compromise part of these financial statements.

Soi Dog UK CIO

Consolidated & Charity Balance Sheets as at 5 April 2024

	Note	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Fixed assets					
Investments	**12**	-	-	1	1
Current assets					
Stocks	**13**	32,122	35,840	-	-
Debtors	**14**	667,172	749,088	704,221	803,025
Cash at bank and in hand		370,072	270,942	359,624	249,169
		1,069,366	1,055,870	1,063,846	1,052,194
Creditors: amounts falling due within one year	**15**	(129,978)	(141,770)	(124,458)	(138,095)
Net assets		**939,388**	**914,100**	**939,388**	**914,100**
Income funds:					
Unrestricted funds		930,715	914,100	930,715	914,100
Restricted funds	**16**	8,673	**-**	8,673	**-**
Total Funds	**17**	**939,388**	**914,100**	**939,388**	**914,100**

They were approved by the Board of Trustees on 18/12/2024 and signed on its behalf by:

C Wilcox
Chair of Trustees

Soi Dog UK CIO

Consolidated Statement of Cash Flows
For the Year Ended 5 April 2024

	Note	2024	2023
		£	£
Cash flows from operating activities			
Cash generated/(used) by operations	**20**	96,663	(66,275)
Cash flows from investing activities:			
Investment income received		2,467	457
Net increase/(decrease) in cash and cash equivalents		99,130	(65,818)
Change in cash and cash equivalents in the year			
Cash and cash equivalents at the beginning of the year		270,942	336,760
Cash and cash equivalents at the end of the year		370,072	270,942

Soi Dog UK CIO

Notes to the Financial Statements For The Year Ended 5 April 2024

1. Accounting Policies

Charity Information
Soi Dog UK CIO is a charity established by Constitution and registered with the Charity Commission on 15 December 2017 under the CIO number 1176305, succeeding Soi Dog UK, which is now a linked charity. The CIO's principal address is Lytchett House, 13 Freeland Park, Wareham Road, Poole, Dorset, BH16 6FA.

The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

Accounting convention
The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On the grounds that the charity's results are consolidated into the charity's group financial statements the charity has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

- Exemption from presenting a charity statement of cash flows as a primary statement to the financial statements.

Group financial statements
The financial statements consolidate the results of the charity and its wholly owned subsidiary Soi Dog Marketing Ltd on a line-by-line basis. The summarised profit and loss account for the subsidiary is shown in note 12. The gross income of the charity was £2,332,026 (2023 - £2,326,732) and the net income was £25,288 (2023 - £187,814).

Going Concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the group and charity have adequate resources to continue in operational existence for the foreseeable future and not less than one year from the date of approval. The Trustees are constantly monitoring the financial position of the group and charity. Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2024

Income
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably, and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Income from trading activities relates to sales made as part of an online store run selling merchandise relating to the Soi Dog charity operated through the Trading subsidiary.

Expenditure
Expenditure is included in the period to which it relates, and includes irrecoverable value added tax.

Expenditure is allocated to charitable activities where it is a direct cost associated with the grants and the granting on charitable donations. Expenditure is allocated to raising funds where it is a direct cost associated with fundraising activity.

Support costs mainly comprise costs which are governance in nature.

Stocks
Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs represent the bought in value of merchandise stock.

Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash at bank and in hand
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2024

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

Financial liabilities are only derecognised when, and only when, the Charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Foreign exchange
Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

Taxation
Soi Dog UK CIO is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

The trading subsidiary is liable to corporation tax on its chargeable profits. Current tax, including UK Corporation and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date. As all profits arising in the subsidiary are gift aided to the parent charity within 9 months of the year end under a deed of covenant, no corporation tax arises.

Leases
Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2. Critical accounting estimates and judgements

In the application of the group's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2024

Key sources of estimation uncertainty

Legacies
Legacies are recognised as income when receipt is probable, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement with sufficient accuracy.

Long term grant commitments
Charitable grants are payable when deemed committed by the charity. Subsequently there could arise large grant liabilities for amounts committed and not yet paid as at the year end.

3. Provisions available for small entities

In common with many other charities of our size and nature, we use our auditor to assist with the detailed preparation of the financial statements.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2024

4. Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	2,179,327	8,673	2,188,000	2,021,327	47,275	2,068,602
Legacies receivable	126,918	-	126,918	77,061	-	77,061
Animal sponsorships	-	-	-	149,452	-	149,452
	2,306,245	**8,673**	**2,314,918**	**2,247,840**	**47,275**	**2,295,115**

5. Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	86,216	83,215
Other	-	3,031
Other trading activities income	**86,216**	**86,246**

6. Raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Direct Costs						
PayPal and bank charges	60,294	-	60,294	57,914	1,444	59,358
Advertising and marketing	315,450	-	315,450	444,025	-	444,025
Fundraising costs	39,880	-	39,880	3,020	-	3,020
Other losses	9,106	-	9,106	-	-	-
Foreign exchange gains	-	-	-	(3,217)	-	(3,217)
	424,730	-	424,730	501,742	1,444	503,186
Support costs (note 9)	8,339	-	8,339	7,589	-	7,589
Fundraising and publicity	433,069	-	433,069	509,331	1,444	510,775
Trading costs						
Merchandise costs	71,575	-	71,575	52,055	-	52,055
Total expenditure on raising funds	**504,644**	**-**	**504,644**	**561,386**	**1,444**	**562,830**

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2024

7. Charitable activities

	2024 £	2023 £
Direct Costs		
Adoption costs	13,660	12,045
Grant funding of activities (note 8)	1,850,000	1,602,850
	1,863,660	1,614,895
Share of support costs (note 9)	10,009	13,248
Total expenditure on charitable activities	**1,873,669**	**1,628,143**

During the current and previous year all charitable activity costs related to unrestricted funds.

8. Grants payable

	2024 £	2023 £
Grants to institutions:		
Soi Dog International Foundation – Programme funding	1,850,000	1,600,000
Grants to other institutions	-	2,850
	1,850,000	**1,602,850**

To comply with Charities SORP (FRS 102) non-performance grants are reported in the Statement of Financial Activities on approval of application. In some cases payment may be spread over a period of time which gives rise to future commitments.

At 5 April 2024 and 5 April 2023 there were no committed funds. Accordingly, no provision has been made.

9. Support costs

	2024 £	2023 £
Audit fees	8,250	7,700
Accountancy and administrative support provided by the auditor	8,339	11,670
Postage	726	417
Insurance	1,033	1,050
	18,348	**20,837**
Analysed between:		
Fundraising	8,339	7,589
Charitable activities	10,009	13,248
	18,348	**20,837**

10. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023 - no Trustees).

The Trustees are considered to be key management personnel of the charity.

11. Employees

There were no employees during this or the previous year.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2024

12. Investments

Investment in subsidiary
The charity owns 100% of the share capital of Soi Dog Marketing Ltd at a cost of £1.

The summary financial performance of the subsidiary alone is:

	2024	2023
	£	£
Income	86,428	83,215
Expenditure	(71,575)	(52,055)
Profit	14,853	31,160
Amount gift aided to the charity	(14,853)	(31,160)
Retained in subsidiary	-	-

The assets and liabilities of the subsidiary were:

	2024	2023
	£	£
Current assets	43,565	57,613
Current liabilities	(43,564)	(57,612)
Total net assets	1	1
Aggregate share capital and reserves	1	1

13. Stocks

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Finished goods and goods for resale	32,122	35,840	-	-

14. Debtors

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Gift Aid debtor	665,970	662,779	665,970	662,779
Prepayments and accrued income	1,202	77,203	207	77,203
Amounts due from group undertakings	-	-	38,044	53,937
Other debtor	-	9,106	-	9,106
	667,172	**749,088**	**704,221**	**803,025**

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2024

15. Creditors

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
VAT	50	235	-	-
Other creditors	111,108	124,000	111,108	124,000
Accruals	18,820	17,535	13,350	14,095
	129,978	**141,770**	**124,458**	**138,095**

16. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
Current year	**Balance at 6 April 2023**	**Income**	**Expenditure**	**Transfers**	**Balance at 5 April 2024**
	£	£	£	£	£
CRNV programme	-	2,500	-	-	2,500
Other restricted	-	6,173	-	-	6,173
	-	**8,673**	-	-	8,673

		Movement in funds			
Prior year	**Balance at 6 April 2022**	**Income**	**Expenditure**	**Transfers**	**Balance at 5 April 2023**
	£	£	£	£	£
Adoptions	45,897	-	-	(45,897)	-
Care for Cats	138,406	46,500	(1,419)	(183,487)	-
Care for Dogs	14,270	205	(5)	(14,470)	-
Hospital	4,782	570	(20)	(5,332)	-
Other restricted	111	-	-	(111)	-
	203,466	**47,275**	**(1,444)**	**(249,297)**	-

Adoptions relates to donations made specifically to support the adoption of animals from the shelters of the Soi Dog Foundation in Thailand to their new homes both worldwide and within Thailand.

Caring for Dogs and Caring for Cats (Care for Animals) relates to donations made specifically for the treatment and care of those animals residing in the shelters of Soi Dog Foundation in Thailand. Until 5 April 2018 this included all sponsorship income, however from this date all sponsorship income has been designated for the care of all animals protected by Soi Dog Foundation and as such, is now classified as unrestricted.

Hospital relates to donations made specifically to support the provision of medical care to animals at the Phuket hospital and Bangkok clinic both of which are run by the Soi Dog Foundation.

CNRV (Catch, Neuter, Vaccinate, Return) programme, which humanely controls the population of stray animals. Spaying/neutering and safely releasing strays makes the biggest impact and results in the steady decline in the number of dogs and cats suffering on the streets.

Other restricted funds relates to setup of a mobile medical unit run by the Soi Dog Foundation. In 2024, it also includes donations to cover volunteer costs for the two new off-lead areas at the sanctuary in Thailand.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2024

17. Analysis of group net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Current assets	930,715	8,673	939,388	914,100	-	914,100
	930,715	**8,673**	**939,388**	**914,100**	**-**	**914,100**

18. Operating lease commitments

At 5 April 2024 the Charity had total commitments under non-cancellable operating leases as follows:

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Payments due:				
Within one year	5,016	-	-	-
Between two to five years	-	-	-	-
	5,016	**-**	**-**	**-**

19. Related party transactions

Soi Dog UK CIO is one of a number of charities across the world which operates under the Soi Dog Foundation, a Charity registered in Thailand under Charity registration number 39/2548 with comparable charitable objects to this Charity.

During the year Soi Dog UK paid grants of £1,850,000 (2023 - £1,600,000) to Foundation Internationale Soi Dog (Switzerland). Details about the application of these grants are included within note 7.

During the year advertising expenses of £315,450 (2023 - £440,808) were recharged from Soi Dog USA. At the year end, Soi Dog USA was owed £111,108 (2023 - £124,000).

During the year expenses of £nil (2023 - £nil) were incurred by charity Trustees and subsequently reimbursed.

At the year end, Soi Dog UK CIO was owed £38,044 (2023 – £53,937) from its subsidiary company, Soi Dog Marketing Ltd. Included in the 2023 balance is £9,106 which was owed by Soi Dog Thailand and was written off during the 2024 year.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2024

20. Cash generated from operations

	2024 £	2023 £
Surplus for the year	25,288	190,845
Adjustments for:		
Investment income recognised in statement of financial activities	(2,467)	(457)
Movements in working capital:		
Decrease in stocks	3,718	4,944
Decrease / (Increase) in debtors	81,916	(310,689)
(Decrease) / Increase in creditors	(11,792)	49,082
Cash (absorbed)/generated by operations	**96,663**	**(66,275)**

The group had no debt during the current or previous year.

21. Comparative Statement of Financial Activities

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	As re-stated Total Funds 2022
		£	£	£	£
Income from:					
Donations and legacies	**4**	2,247,840	47,275	2,295,115	2,195,254
Other trading activities	**5**	86,246	-	86,246	124,685
Investment income		457	-	457	27
Total income		**2,334,543**	**47,275**	**2,381,818**	**2,319,966**
Expenditure on:					
Raising funds	**6**	561,386	1,444	562,830	518,385
Charitable activities	**7**	1,628,143	-	1,628,143	1,529,649
Total expenditure		**2,189,529**	**1,444**	**2,190,973**	**2,048,034**
Net income before transfers		145,014	45,831	190,845	271,932
Gross transfers between funds	**16**	249,297	(249,297)	-	-
Net movement in funds		394,311	(203,466)	190,845	271,932
Total funds brought forward		519,789	203,466	723,255	451,323
Total funds carried forward	**17**	**914,100**	**-**	**914,100**	**723,255**

22. Post balance sheet event

Following the year end, a lease was signed for a new charity shop.

SOI DOG UK CIO

England & Wales - Charity number 1176305

Accounts

Charity Number: 1176305

Soi Dog UK CIO

Trustees Report and Financial Statements

For the Year Ended 5 April 2023

Soi Dog UK CIO

Contents

Page

Charity Information 2

Trustees' Report 3

Statement of Trustees' responsibilities 8

Independent Auditor's Report 9

Consolidated Statement of Financial Activities 12

Consolidated & Charity Balance Sheets 13

Consolidated Statement of Cash Flows 14

Notes to the Financial Statements 15

Soi Dog UK CIO

Charity Information

Charity Number
1176305

Registered Office
Lytchett House
13 Freeland Park
Wareham Road
Poole
Dorset
BH16 6FA

Trustees
J Dalley
G D Wrench
J P Lankford
K Woodsford
R L Ayres
C Wilcox
K L Uggla

Chair of Trustees
C Wilcox

Secretary
R L Ayres

Treasurer
K Woodsford

Auditor
Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Bankers
Lloyds Bank Plc
74-78 Church Lane
Hove
BN3 2EE

Soi Dog UK CIO

Trustees' Report for the year ended 5 April 2023

The Trustees present their report alongside the financial statements of the group and charity for the year ended 5 April 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Soi Dog UK CIO (the "Charity") was registered as a charity on 15 December 2017, number 1176305, succeeding Soi Dog UK, which is now a linked charity. The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

Reference and Administrative Information

The legal and administrative information page forms part of this report.

Objectives and activities

The key objectives of the charity are as follows:

1. For the benefit of the public to relieve the suffering of dogs and cats who are abandoned, stray or otherwise in need of care and attention in particular, but not exclusively by assisting in:

    a) the maintenance of kennels or other facilities for the reception, care and treatment of these dogs
    b) the creation or expansion of spay/neuter programs
    c) funding capital works projects where the project is for works the sole intent of which is providing for the conducting of services for animal welfare
    d) funding veterinary care of animals
    e) funding animal adoption programs.

    These activities shall focus on Thailand but are not restricted to that area.

2. To promote humane behaviour towards animals by raising awareness within the community of animal welfare issues, providing information and advice concerning proper treatment of animals, promoting respect and compassion for animals and educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Grant Making Policy

The income of the Charity maybe applied, at the discretion of the Trustees, via grants for the furtherance of the Charity's objects.

Grants are awarded in accordance with specific grant agreements which are approved by the Trustee board and relate to the application of funds towards specific costs or projects.

Although significant funding is awarded to Foundation Internationale Soi Dog, registered in Switzerland, and Soi Dog Foundation, a registered charity in Thailand, the objects of this Charity do not prohibit grant making to other organisations. The Trustees review and consider all applications which are in keeping with the objects of Soi Dog UK.

SDIF was established in early 2018 and is a registered charity in Switzerland (Registration number: CHE- 393.768.679). The purpose of the foundation is to act as the mother foundation and to provide the bulk of the funding for the activities carried out by Soi Dog Foundation Thailand and other groups that meet the foundations mission. The decision to establish the foundation was taken as it was felt that the political instability in Thailand and the fact that in future years Soi Dog Foundation would be working in other countries that it would be prudent to establish overall control of the foundation's programmes outside of the country.

Switzerland was chosen because of its stability and the fact that other notable charities such as World Wildlife Fund and World Vision hold their head offices there. All other associations using the Soi Dog name are fully independent entities but Fondation Internationale Soi Dog holds the copyright to the name and logo of the Foundation.

Fundraising
The majority of fundraising is done online through social media and email and is of a non-intrusive nature. As such our fundraising does not intrude on people's privacy, is not unreasonably persistent nor places any pressure on people to donate. We do not use more intrusive fundraising channels such as telephone, direct mail or face to face solicitation.

Our fundraising is digitally based utilising social media and email. We work closely with our sister organisation Soi Dog USA in our digital fundraising activities as they have strong expertise in this area, and carry out all of the Facebook fundraising on our behalf. Emails are sent to donors who subscribe to receive communications from us. Soi Dog UK CIO paid Soi Dog USA £440,808 as our share of Facebook advertising fundraising costs. We are in close contact with them and they operate to a high ethical and professional standard.

Neither ourselves nor Soi Dog USA outsource our fundraising to 3rd party fundraising agencies or commercial organisations. We have not received any fundraising related complaints during the year. Donor enquiries and requests are handled in a prompt and professional manner. We take our supporters' data very seriously and we collect and process data in accordance with the General Data Protection Act and the General Data Protection Regulations. We do not pass our supporters' details to any other charity or organisation for their marketing purposes. We take appropriate physical, electronic and managerial measures to ensure we keep supporters' information secure, accurate and up to date and we only keep it as long as is reasonable and necessary.

We have previously collected at concerts given by Soi Dog UK supporter Gary Numan. Whenever we do operate such collections we send personalised photo ID cards on lanyards to all collectors at any event showing the charity registration number. All buckets are sealed with cable ties before the event and not opened until the Team Leader is home/back at hotel usually with another Team Leader present where possible. Depending on availability the Team Leader is, where possible, a Trustee of SDUK. All buckets/goblets are marked clearly with charity registration number and registered address. Collectors are told not to handle money. If people try to hand it to us directly we ask them to place it into the slot in the buckets themselves. Team Leaders, with collection buckets are always accompanied home or at least to their car by another team member.

Team Leaders are issued with the latest edition of the code of fund-raising practise (October 2019). The relevant sections are highlighted and the team leaders ensure the team adhere to these during events.

Financial review

Total income for the year under review was £2,326,732 (2022 - £2,276,514 as restated), of which £47,275 (2022 - £171,251) was restricted, and total expenditure for the year was £2,190,973 (2022 - £2,048,034), £1,444 (2022 - £119,749) of which was restricted. The Trustees are delighted to have been able to manage administration costs despite the increase in charitable activity so that funds applied to charitable purpose are truly maximised.

Financial review (continued)

The charity has no paid staff and the Trustees acknowledge the extremely valuable contribution made by the volunteers and supporters and by the Board as a whole in achieving this for the Charity.

The charity engages the services of Carol Anne McMahon, a self-employed contractor to oversee the adoptions process for dogs and cats travelling from Thailand to the UK. She has a self-employed contract and is accountable to the board.

The Trustees are overwhelmed by the progress that has been made by Soi Dog UK and are grateful to each one of their supporters, every donation makes a real difference to the work the charity can do.

The unrestricted reserves of £914,100 (2022 - £519,789 as restated), which are all free reserves, leave Soi Dog UK in a strong position to be able to continue its work.It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. They remain mindful of future commitments when they are reviewing funding requests so that they can ensure that the financial resilience of the charity is maintained. This level of reserves has been maintained throughout the year.

Risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have management processes to mitigate risks that would inhibit them from fulfilling Soi Dog UK's goals.

The Trustees endeavour to ensure that:
Risks are identified, assessed and measures are put in place to mitigate them. The risk management process is embedded in all the appropriate processes. Key risks identified are as follows:

a. Adopted Animals – The need for our services and ongoing support once they have entered the UK due to unforeseen health problems or new adopters losing their pets means that costs can increase over short periods of time.

b. UK infrastructure – Soi Dog UK is a small organisation with Board members spread over a wide geographical area. Risk factors include high turnover of Trustees due to other commitments, work life balance etc.

c. Fundraising – Continued economic uncertainty, Brexit, the value of the £ fluctuating, possibility of negative publicity around charity activities (bringing dogs and cats into the UK from Thailand) and the activities of UK charities can all impact upon fundraising opportunities.

d. Events that could impact our reputation – Strict controls are now in place to ensure that the UK Board
have 100% control over events booked and the management of the events.

e. A conflict of interest policy has been introduced which all trustees must complete and advise of any changes.

The Trustees are satisfied that controls and actions are in place to mitigate the major risks identified. However, it recognises that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Structure, governance and management

The governing document gives the Trustees the power at any time to appoint new trustees. Trustees are appointed on a majority vote basis by the existing Trustees after a review of the current skills and gaps on the board. No Trustee received any remuneration during the current or previous year.

Structure, governance and management (continued)

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Dalley
G D Wrench
J P Lankford
K Woodsford
R L Ayres
C Wilcox
K L Uggla

The existing Trustees of the predecessor charity became Trustees of the CIO on its registration on 15 December 2017.

Achievements, Performance and Plans for the Future

In the beginning of 2018 Soi Dog UK CIO with the approval of the UK Charity Commission changed its structure from being an unincorporated association to that of a foundation based incorporated association. The charity now being known as Soi Dog UK CIO.

Throughout the year Soi Dog UK CIO has been able to offer financial support to Soi Dog Foundation (SDF), a charity based in Thailand and through them to other initiatives carried out by other groups located in Vietnam, Cambodia and South Korea.

The remainder of this report focuses on the work of SDF Thailand which is reliant on financial support by its partner organisations which includes Soi Dog UK CIO.

The following summary of activities in Thailand and neighbouring countries relates to the calendar year ending 31 December 2022. The year was another record-breaking year across many areas.

CNVR

CNVR, (Capture Neuter Vaccinate Release) continues to be the Foundation's main programme in reaching its goal of no more stray animals. Only by solving the underlying problem can we achieve our aims. 196,106 animals were sterilised in various locations across Thailand. This is far more than any other organisation in the world is achieving. The main priories continue to be Bangkok, the island of Phuket and the Southern provinces and the Foundation receives support from UK based Dogs Trust International who pay 50% of the costs of the 6 mobile team operating in the capital. In addition, Soi Dog provides grants to other CNVR programmes in different locations. These programmes are regularly monitored.

Ending the dog meat industry

Having made the trading of dogs and cats for meat illegal in Thailand, we have continued to work to end the illegal killing and consumption of dogs in Thailand. Overall though we believe the issue in Thailand to be relatively small compared with the situation prior to 2015. SDIF has engaged a small team who is working with various organisations and bodies in Vietnam and the Philippines to end the dog meat trade.

Hospital

Over 6,163 dogs and cats were admitted to the Phuket hospital and Bangkok clinic during the year, for treatment that otherwise they would not receive.

Shelter

At the end of the year there were 1,121 dogs and 203 cats resident at the shelter. The object is not to keep these animals permanently but wherever possible to find a new home.

Soi Dog UK CIO

Trustees' Report for the year ended 5 April 2023

Adoptions

In a challenging year for adoptions post covid and in the current financial environment, 528 adoptions were carried out in the year. Adoptions are essential to keep the shelter numbers manageable. To help get dogs to a position where they can be adopted, our behaviour team worked with 527 dogs in the year.

Education

The education programme has significantly recovered following restrictions caused by the Covid pandemic and we reached 4,487 students from both students visiting the sanctuary and schools visited by Soi Dog's Education team.

Community outreach

A record 22,262 treatments were administered during the year. Our teams work entirely in the community with local people who feed animals in their areas but are unable to afford veterinary treatment. The programme means that fewer animals need to be brought to the hospital.

Visitors and volunteers

Soi Dog has seen a significant recovery in visitor and volunteer numbers since restrictions were lifted following the Covid-19 pandemic, 4,037 visitors from around the world visited the sanctuary in the year. In addition, 894 first time volunteers came to help us by working with the dogs. Time spent with us ranged from a few days to several months.

Capital expansion

New runs for dogs were built to accommodate the increasing number of animals in Soi Dog's care.

Advocacy

Soi Dog Foundation continues to sit on the Thai Government committee reviewing and improving the Animal Welfare Law we helped to introduce in late 2014.

Auditor

In accordance with the charity's articles, a resolution proposing that Azets Audit Services Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.



……

C Wilcox
Trustee

Dated: 07/12/2023 ……

Soi Dog UK CIO

Statement of Trustees' Responsibilities
For the year ended 5 April 2023

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the year end, of its income and expenditure during the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the charity's constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to our Auditors

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Soi Dog UK CIO

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Opinion
We have audited the financial statements of Soi Dog UK CIO (the "parent charity") and its subsidiary (the "group") for the year ended 5 April 2023, which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Balance Sheets, the Consolidated Statement of Cash Flows and the related notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 5 April 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available to small entities, in the circumstances set out in Note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

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

We have nothing to report in this regard.

Soi Dog UK CIO

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees
As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Extent to which the audit was considered capable of identifying irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Extent to which the audit was considered capable of identifying irregularities, including fraud (continued)

This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud. In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the group through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of Our Report
This report is made solely to the Charity's members, as a body, in accordance with Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jessica Lawrence

Jessica Lawrence
Senior Statutory Auditor
For and on behalf Azets Audit Services Limited
Chartered Accountants & Statutory Auditor
12 King Street
Leeds
LS1 2HL

Date: 07/12/2023

Soi Dog UK CIO

Consolidated Statement of Financial Activities
For the Year Ended 5 April 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	As re-stated Total Funds 2022
		£	£	£	£
Income from:					
Donations and legacies	**4**	2,247,840	47,275	2,295,115	2,195,254
Other trading activities	**5**	86,246	-	86,246	124,685
Investment income		457	-	457	27
Total income		**2,334,543**	**47,275**	**2,381,818**	**2,319,966**
Expenditure on:					
Raising funds	**6**	561,386	1,444	562,830	518,385
Charitable activities	**7**	1,628,143	-	1,628,143	1,529,649
Total expenditure		**2,189,529**	**1,444**	**2,190,973**	**2,048,034**
Net income before transfers		145,014	45,831	190,845	271,932
Gross transfers between funds	**16**	249,297	(249,297)	-	-
Net movement in funds		394,311	(203,466)	190,845	271,932
Total funds brought forward		519,789	203,466	723,255	451,323
Total funds carried forward	**17**	**914,100**	**-**	**914,100**	**723,255**

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

A fully detailed Statement of Financial Activities for the year ended 5 April 2022 is shown on Note 21 to the financial statements.

The notes on pages 15-23 compromise part of these financial statements.

Soi Dog UK CIO

Consolidated & Charity Balance Sheets as at 5 April 2023

	Note	Group 2023 £	Group As re-stated 2022 £	Charity 2023 £	Charity As re-stated 2022 £
Fixed assets	**12**				
Investments		-	-	1	1
Current assets					
Stocks	**13**	35,840	40,784	-	-
Debtors	**14**	749,088	438,399	803,025	528,403
Cash at bank and in hand		270,942	336,760	249,169	287,541
		1,055,870	815,943	1,052,194	815,944
Creditors: amounts falling due within one year	**15**	(141,770)	(92,688)	(138,095)	(89,659)
Net assets		**914,100**	**723,255**	**914,100**	**726,286**
Income funds:					
Unrestricted funds		914,100	519,789	914,100	522,820
Restricted funds	**16**	-	203,466	-	203,466
Total Funds	**17**	**914,100**	**723,255**	**914,100**	**726,286**

They were approved by the Board of Trustees on 07/12/2023 and signed on its behalf by:

C Wilcox
Chair of Trustees

Soi Dog UK CIO

Consolidated Statement of Cash Flows
For the Year Ended 5 April 2023

	Note	2023	2022
		£	£
Cash flows from operating activities			
Cash (used)/generated by operations	**19**	(66,275)	134,236
Cash flows from investing activities:			
Investment income received		457	27
Net (decrease)/increase in cash and cash equivalents		(65,818)	134,263
Change in cash and cash equivalents in the year			
Cash and cash equivalents at the beginning of the year		336,760	202,497
Cash and cash equivalents at the end of the year		270,942	336,760

Soi Dog UK CIO

Notes to the Financial Statements
For The Year Ended 5 April 2023

1. Accounting Policies

Charity Information
Soi Dog UK CIO is a charity established by Constitution and registered with the Charity Commission on 15 December 2017 under the CIO number 1176305, succeeding Soi Dog UK, which is now a linked charity. The CIO's principal address is Lytchett House, 13 Freeland Park, Wareham Road, Poole, Dorset, BH16 6FA.

The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

Accounting convention
The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On the grounds that the charity's results are consolidated into the charity's group financial statements the charity has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

- Exemption from presenting a charity statement of cash flows as a primary statement to the financial statements.

Group financial statements
The financial statements consolidate the results of the charity and its wholly owned subsidiary Soi Dog Marketing Ltd on a line by line basis. The summarised profit and loss account for the subsidiary is shown in note 12. The gross income of the charity was £2,326,732 (2022 - £2,276,514 as restated) and the net income was £187,814 (2022 – £271,932 as restated).

Going Concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the group and charity have adequate resources to continue in operational existence for the foreseeable future and not less than one year from the date of approval. The Trustees are constantly monitoring the financial position of the group and charity. Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2023

Income
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably, and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Income from trading activities relates to sales made as part of an online store run selling merchandise relating to the Soi Dog charity operated through the Trading subsidiary.

Expenditure
Expenditure is included in the period to which it relates, and includes irrecoverable value added tax.

Expenditure is allocated to charitable activities where it is a direct cost associated with the grants and the granting on charitable donations. Expenditure is allocated to raising funds where it is a direct cost associated with fundraising activity.

Support costs mainly comprise costs which are governance in nature.

Stocks
Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs represent the bought in value of merchandise stock.

Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash at bank and in hand
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

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

Financial liabilities are only derecognised when, and only when, the Charity's obligations are discharged, cancelled or they expire.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2023

Creditors and provisions (continued)

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Foreign exchange
Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

Taxation
Soi Dog UK CIO is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

The trading subsidiary is liable to corporation tax on its chargeable profits. Current tax, including UK Corporation and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date. As all profits arising in the subsidiary are gift aided to the parent charity within 9 months of the year end under a deed of covenant, no corporation tax arises.

2. Critical accounting estimates and judgements

In the application of the group's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Key sources of estimation uncertainty

Legacies
Legacies are recognised as income when receipt is probable, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement with sufficient accuracy.

Long term grant commitments
Charitable grants are payable when deemed committed by the charity. Subsequently there could arise large grant liabilities for amounts committed and not yet paid as at the year end.

3. Provisions available for small entities

In common with many other charities of our size and nature, we use our auditor to assist with the detailed preparation of the financial statements.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2023

4. Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	As re-stated Total 2022 £
Donations and gifts	2,021,327	47,275	2,068,602	1,802,211	171,251	1,973,462
Legacies receivable	77,061	-	77,061	61,731	-	61,731
Animal sponsorships	149,452	-	149,452	160,061	-	160,061
	2,247,840	**47,275**	**2,295,115**	**2,024,003**	**171,251**	**2,195,254**

5. Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Shop income	83,215	120,069
Other	3,031	4,616
Other trading activities income	**86,246**	**124,685**

6. Raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity						
Direct Costs						
PayPal and bank charges	57,914	1,444	59,358	57,872	1,124	58,996
Advertising and marketing	444,025	-	444,025	263,632	-	263,632
Setup of mobile clinic	-	-	-	-	118,625	118,625
Fundraising costs	3,020	-	3,020	2,787	-	2,787
Foreign exchange gains	(3,217)	-	(3,217)	(5,432)	-	(5,432)
	501,742	1,444	503,186	318,859	119,749	438,608
Support costs (note 9)	7,589	-	7,589	14,741	-	14,741
Fundraising and publicity	509,331	1,444	510,775	333,600	119,749	453,349
Trading costs						
Merchandise costs	52,055	-	52,055	65,036	-	65,036
Total expenditure on raising funds	**561,386**	**1,444**	**562,830**	**398,636**	**119,749**	**518,385**

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2023

7. Charitable activities

	2023 £	2022 £
Direct Costs		
Adoption costs	12,045	15,590
Grant funding of activities (note 8)	1,602,850	1,500,000
	1,614,895	1,515,590
Share of support costs (note 9)	13,248	14,059
Total expenditure on charitable activities	**1,628,143**	**1,529,649**

During the current and previous year all charitable activity costs related to unrestricted funds.

8. Grants payable

	2023 £	2022 £
Grants to institutions:		
Soi Dog International Foundation – Programme funding	1,600,000	1,500,000
Grants to other institutions	2,850	-
	1,602,850	**1,500,000**

To comply with Charities SORP (FRS 102) non-performance grants are reported in the Statement of Financial Activities on approval of application. In some cases payment may be spread over a period of time which gives rise to future commitments.

At 5 April 2023 and 5 April 2022 there were no committed funds. Accordingly, no provision has been made.

9. Support costs

	2023 £	2022 £
Audit fees	7,700	6,550
Taxation services provided by the auditor	-	6,600
Accountancy and administrative support provided by the auditor	11,670	15,650
Postage	417	-
Insurance	1,050	-
	20,837	**28,800**
Analysed between:		
Fundraising	7,589	14,741
Charitable activities	13,248	14,059
	20,837	**28,800**

10. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022 - no Trustees).

The Trustees are considered to be key management personnel of the charity.

11. Employees

There were no employees during this or the previous year.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2023

12. Investments

Investment in subsidiary

The charity owns 100% of the share capital of Soi Dog Marketing Ltd at a cost of £1.

The summary financial performance of the subsidiary alone is:

	2023	2022
	£	£
Income	83,215	108,812
Expenditure	(52,055)	(43,451)
Profit	31,160	65,361
Amount gift aided to the charity	(31,160)	(65,361)
Retained in subsidiary	-	-

The assets and liabilities of the subsidiary were:

	2023	2022
	£	£
Current assets	57,613	90,003
Current liabilities	(57,612)	(90,002)
Total net assets	1	1
Aggregate share capital and reserves	1	1

13. Stocks

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Finished goods and goods for resale	35,840	40,784	-	-

14. Debtors

	Group 2023	As re-stated Group 2022	Charity 2023	As re-stated Charity 2022
	£	£	£	£
Gift Aid debtor	662,779	376,668	662,779	376,668
Prepayments and accrued income	77,203	61,731	77,203	61,731
Amounts due from group undertakings	-	-	53,937	90,004
Other debtor	9,106	-	9,106	
	749,088	**438,399**	**803,025**	**528,403**

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2023

15. Creditors

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
VAT	235	194	-	194
Other creditors	124,000	78,900	124,000	78,900
Accruals	17,535	13,594	14,095	10,565
	141,770	**92,688**	**138,095**	**89,659**

16. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
Current year	**Balance at 6 April 2022**	**Income**	**Expenditure**	**Transfers**	**Balance at 5 April 2023**
	£	£	£	£	£
Adoptions	45,897	-	-	(45,897)	-
Care for Cats	138,406	46,500	(1,419)	(183,487)	-
Care for Dogs	14,270	205	(5)	(14,470)	-
Hospital	4,782	570	(20)	(5,332)	-
Other restricted	111	-	-	(111)	-
	203,466	**47,275**	**(1,444)**	**(249,297)**	-

Caring for Dogs and Caring for Cats relates to donations made specifically for the treatment and care of those animals residing in the shelters of Soi Dog Foundation in Thailand. Until 5 April 2018 this included all sponsorship income, however from this date all sponsorship income has been designated for the care of all animals protected by Soi Dog Foundation and as such, is now classified as unrestricted.

Adoptions relates to donations made specifically to support the adoption of animals from the shelters of the Soi Dog Foundation in Thailand to their new homes both worldwide and within Thailand.

Hospital relates to donations made specifically to support the provision of medical care to animals at the Phuket hospital and Bangkok clinic both of which are run by the Soi Dog Foundation.

Other restricted funds relates to setup of a mobile medical unit run by the Soi Dog Foundation.

During the year, restrictions on funds have been reviewed on the basis that donors have been made aware, through information on our website, that gifts can be used to help all animals who depend on the charity. Expenditure from these funds exceeds the fund balance held on each fund when this information was added to the website therefore the trustees consider it appropriate to transfer the remaining balance to unrestricted funds.

		Movement in funds			
Prior year	**Balance at 6 April 2021**	**Income**	**Expenditure**	**Transfers**	**Balance at 5 April 2022**
	£	£	£	£	£
Adoptions	36,291	9,606	-	-	45,897
Care for Cats	99,508	39,857	(959)	-	138,406
Care for Dogs	11,942	2,464	(136)	-	14,270
Hospital	4,167	640	(25)	-	4,782
Other restricted	56	118,684	(118,629)	-	111
	151,964	**171,251**	**(119,749)**	**-**	**203,466**

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2023

17. Analysis of group net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	As re-stated Total 2022 £
Current assets	914,100	-	914,100	519,789	203,466	723,255
	914,100	**-**	**914,100**	**519,789**	**203,466**	**723,255**

18. Related party transactions

Soi Dog UK CIO is one of a number of charities across the world which operates under the Soi Dog Foundation, a Charity registered in Thailand under Charity registration number 39/2548 with comparable charitable objects to this Charity. John Dalley is a Trustee of both this charity and Soi Dog Foundation.

During the year Soi Dog UK paid grants of £1,600,000 (2022 - £1,500,000) to Foundation Internationale Soi Dog (Switzerland). Details about the application of these grants are included within note 7.

During the year advertising expenses of £440,808 (2022 - £276,372) were recharged from Soi Dog USA.

During the year expenses of £nil (2022 - £2,330) were incurred by no charity Trustees (2022 - 1) and subsequently reimbursed.

At the year end, Soi Dog UK CIO was owed £53,937 (2022 – £90,004) from its subsidiary company, Soi Dog Marketing Ltd.

19. Cash generated from operations

	2023 £	As restated 2022 £
Surplus/(deficit) for the year	190,845	271,932
Adjustments for:		
Investment income recognised in statement of financial activities	(457)	(27)
Movements in working capital:		
(Increase) in stocks	4,944	(23,633)
(Increase) in debtors	(310,689)	(83,218)
Increase/(Decrease) in creditors	49,082	(30,818)
Cash (absorbed)/generated by operations	**(66,275)**	**134,236**

The group had no debt during the current or previous year.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2023

20. Prior year adjustment

Prior year figures have been restated to remove a legacy donation from the prior year which had already been accrued for in a previous year. It was incorrectly recognised in donation income in 2022 on receipt, duplicating income recognition.

This adjustment has had the effect of reducing 2022 income, debtors and closing funds by £99,611 as follows:

	Group £	Charity £
Opening reserves as previously reported	822,866	825,897
Prior year adjustment:		
Donation adjustment	(99,611)	(99,611)
Restated opening reserves	723,255	726,286
Prior year debtors as previously reported	538,010	628,014
Prior year adjustment:		
Donation adjustment	(99,611)	(99,611)
Restated prior year debtors	438,399	528,403
Prior year income as previously reported	2,419,577	2,376,125
Prior year adjustment:		
Accrued legacy income	(99,611)	(99,611)
Restated prior year income	2,319,966	2,276,514

21. Comparative Statement of Financial Activities (as re-stated)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from:			
Donations and legacies	2,024,003	171,251	2,195,254
Other trading activities	124,685	-	124,685
Investment income	27	-	27
Total income	**2,148,715**	**171,251**	**2,319,966**
Expenditure on:			
Raising funds	398,636	119,749	518,385
Charitable activities	1,529,649	-	1,529,649
Total expenditure	**1,928,285**	**119,749**	**2,048,034**
Net movement in funds	220,430	51,502	271,932
Total funds brought forward	299,359	151,964	451,323
Total funds carried forward	**519,789**	**203,466**	**723,255**

2023 Soi Dog accounts

Final Audit Report 2023-12-07

Created:	2023-12-07
By:	Tracey Jukes (tracey.jukes@azets.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAHWbfNVQvacnS3-WPYqOPxRzHZsWnAfwL

"2023 Soi Dog accounts" History

Document created by Tracey Jukes (tracey.jukes@azets.co.uk)
2023-12-07 - 09:27:05 GMT- IP address: 163.116.162.114

Document emailed to Carol Wilcox (carol@soidog.org) for signature
2023-12-07 - 09:28:47 GMT

Email viewed by Carol Wilcox (carol@soidog.org)
2023-12-07 - 11:32:04 GMT- IP address: 104.47.110.62

Document e-signed by Carol Wilcox (carol@soidog.org)
Signature Date: 2023-12-07 - 11:33:33 GMT - Time Source: server- IP address: 82.132.227.9

Document emailed to Jessica Lawrence (Jessica.Lawrence@Azets.co.uk) for signature
2023-12-07 - 11:33:38 GMT

Email viewed by Jessica Lawrence (Jessica.Lawrence@Azets.co.uk)
2023-12-07 - 11:35:01 GMT- IP address: 104.47.0.254

Document e-signed by Jessica Lawrence (Jessica.Lawrence@Azets.co.uk)
Signature Date: 2023-12-07 - 11:37:10 GMT - Time Source: server- IP address: 18.133.231.242

Agreement completed.
2023-12-07 - 11:37:10 GMT

SOI DOG UK CIO

England & Wales - Charity number 1176305

Accounts

Charity Number: 1176305

Soi Dog UK CIO

Trustees Report and Financial Statements

For the Year Ended 5 April 2022

Soi Dog UK CIO

Contents

Page

Charity Information 2

Trustees' Report 3

Statement of Trustees' responsibilities 8

Independent Auditor's Report 9

Consolidated Statement of Financial Activities 12

Consolidated & Charity Balance Sheets 13

Consolidated Statement of Cash Flows 14

Notes to the Financial Statements 15

Soi Dog UK CIO

Charity Information

Charity Number
1176305

Registered Office
Lytchett House
13 Freeland Park
Wareham Road
Poole
Dorset
BH16 6FA

Trustees

J Dalley	
J Reed	(Resigned 30 December 2021)
C McMahon	(Resigned 12 January 2022)
G D Wrench	
J P Lankford	
K Woodsford	
R L Ayres	
C Wilcox	
K L Uggla	(Appointed 9 September 2021)

Chair of Trustees
C Wilcox

Secretary
R L Ayres

Treasurer
K Woodsford

Auditor
Azets Audit Services Limited
33 Park Place
Leeds
LS1 2RY

Bankers
Lloyds Bank Plc
74-78 Church Lane
Hove
BN3 2EE

Soi Dog UK CIO

Trustees' Report
For the year ended 5 April 2022

The Trustees present their report alongside the financial statements of the group and charity for the year ended 5 April 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Soi Dog UK CIO (the "Charity") was registered as a charity on 15 December 2017, number 1176305, succeeding Soi Dog UK, which is now a linked charity. The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

Reference and Administrative Information

The legal and administrative information page forms part of this report.

Objectives and activities

The key objectives of the charity are as follows:

1. For the benefit of the public to relieve the suffering of dogs and cats who are abandoned, stray or otherwise in need of care and attention in particular, but not exclusively by assisting in:

    a) the maintenance of kennels or other facilities for the reception, care and treatment of these dogs
    b) the creation or expansion of spay/neuter programs
    c) funding capital works projects where the project is for works the sole intent of which is providing for the conducting of services for animal welfare
    d) funding veterinary care of animals
    e) funding animal adoption programs.

    These activities shall focus on Thailand but are not restricted to that area.

2. To promote humane behaviour towards animals by raising awareness within the community of animal welfare issues, providing information and advice concerning proper treatment of animals, promoting respect and compassion for animals and educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Grant Making Policy

The income of the Charity maybe applied, at the discretion of the Trustees, via grants for the furtherance of the Charity's objects.

Grants are awarded in accordance with specific grant agreements which are approved by the Trustee board and relate to the application of funds towards specific costs or projects.

Although significant funding is awarded to Foundation Internationale Soi Dog, registered in Switzerland, and Soi Dog Foundation, a registered charity in Thailand, the objects of this Charity do not prohibit grant making to other organisations. The Trustees review and consider all applications which are in keeping with the objects of Soi Dog UK.

Fondation Internationale Soi Dog (SDIF) was established in early 2018 and is a registered charity in Switzerland (Registration number: CHE- 393.768.679). The purpose of the foundation is to act as the mother foundation and to provide the bulk of the funding for the activities carried out by Soi Dog Foundation Thailand and other groups that meet the foundations mission. The decision to establish the foundation was taken as it was felt that the political instability in Thailand and the fact that in

future years Soi Dog Foundation would be working in other countries that it would be prudent to establish overall control of the foundation's programmes outside of the country.

Switzerland was chosen because of its stability and the fact that other notable charities such as World Wildlife Fund and World Vision hold their head offices there. All other associations using the Soi Dog name are fully independent entities but Fondation Internationale Soi Dog holds the copyright to the name and logo of the Foundation.

Fundraising

The majority of fundraising is done online through social media and email and is of a non-intrusive nature. As such our fundraising does not intrude on people's privacy, is not unreasonably persistent nor places any pressure on people to donate. We do not use more intrusive fundraising channels such as telephone, direct mail or face to face solicitation.

Our fundraising is digitally based utilising social media and email. We work closely with our sister organisation Soi Dog USA in our digital fundraising activities as they have strong expertise in this area, and carry out all of the Facebook fundraising on our behalf. Emails are sent to donors who subscribe to receive communications from us. Soi Dog UK CIO paid Soi Dog USA £259,865 as our share of Facebook advertising fundraising costs. We are in close contact with them and they operate to a high ethical and professional standard.

Neither ourselves nor Soi Dog USA outsource our fundraising to 3rd party fundraising agencies or commercial organisations. We have not received any fundraising related complaints during the year. Donor enquiries and requests are handled in a prompt and professional manner. We take our supporters' data very seriously and we collect and process data in accordance with the General Data Protection Act and the General Data Protection Regulations. We do not pass our supporters' details to any other charity or organisation for their marketing purposes. We take appropriate physical, electronic and managerial measures to ensure we keep supporters' information secure, accurate and up to date and we only keep it as long as is reasonable and necessary.

We have previously collected at concerts given by Soi Dog UK supporter Gary Numan. Whenever we do operate such collections we send personalised photo ID cards on lanyards to all collectors at any event showing the charity registration number. All buckets are sealed with cable ties before the event and not opened until the Team Leader is home/back at hotel usually with another Team Leader present where possible. Depending on availability the Team Leader is, where possible, a Trustee of SDUK. All buckets/goblets are marked clearly with charity registration number and registered address. Collectors are told not to handle money. If people try to hand it to us directly we ask them to place it into the slot in the buckets themselves. Team Leaders, with collection buckets are always accompanied home or at least to their car by another team member.

Team Leaders are issued with the latest edition of the code of fund-raising practise (October 2019). The relevant sections are highlighted and the team leaders ensure the team adhere to these during events.

Financial review

Total income for the year under review was £2,419,577 (2021 - £2,232,549), of which £171,251 (2021 - £50,862) was restricted, and total expenditure for the year was £2,048,034 (2021 - £2,720,618), £119,749 (2021 - £1,156) of which was restricted. The Trustees are delighted to have been able to manage administration costs despite the increase in charitable activity so that funds applied to charitable purpose are truly maximised.

Soi Dog UK CIO

Trustees' Report
For the year ended 5 April 2022

The charity has no paid staff and the Trustees acknowledge the extremely valuable contribution made by the volunteers and supporters and by the Board as a whole in achieving this for the Charity.

The charity engages the services of Carol Anne McMahon, a self-employed contractor to oversee the adoptions process for dogs and cats travelling from Thailand to the UK. She has a self-employed contract and is accountable to the board.

The Trustees are overwhelmed by the progress that has been made by Soi Dog UK and are grateful to each one of their supporters, every donation makes a real difference to the work the charity can do.

The unrestricted reserves of £619,400 (2021 - £299,359), which are all free reserves, leave Soi Dog UK in a strong position to be able to continue its work. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. They remain mindful of future commitments when they are reviewing funding requests so that they can ensure that the financial resilience of the charity is maintained. This level of reserves has been maintained throughout the year.

Risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have management processes to mitigate risks that would inhibit them from fulfilling Soi Dog UK's goals.

The Trustees endeavour to ensure that:
Risks are identified, assessed and measures are put in place to mitigate them. The risk management process is embedded in all the appropriate processes. Key risks identified are as follows:

a. Adopted Animals – The need for our services and ongoing support once they have entered the UK due to unforeseen health problems or new adopters losing their pets means that costs can increase over short periods of time.

b. UK infrastructure – Soi Dog UK is a small organisation with Board members spread over a wide geographical area. Risk factors include high turnover of Trustees due to other commitments, work life balance etc.

c. Fundraising – Continued economic uncertainty, Brexit, the value of the £ fluctuating, possibility of negative publicity around charity activities (bringing dogs and cats into the UK from Thailand) and the activities of UK charities can all impact upon fundraising opportunities.

d. Events that could impact our reputation – Strict controls are now in place to ensure that the UK Board have 100% control over events booked and the management of the events.

e. A conflict of interest policy has been introduced which all trustees must complete and advise of any changes.

The Trustees are satisfied that controls and actions are in place to mitigate the major risks identified. However, it recognises that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Structure, governance and management

The governing document gives the Trustees the power at any time to appoint new trustees. Trustees are appointed on a majority vote basis by the existing Trustees after a review of the current skills and gaps on the board. No Trustee received any remuneration during the current or previous year.

Soi Dog UK CIO

Trustees' Report
For the year ended 5 April 2022

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Dalley	
J Reed	(Resigned 30 December 2021)
C McMahon	(Resigned 12 January 2022)
G D Wrench	
J P Lankford	
K Woodsford	
R L Ayres	
C Wilcox	
K L Uggla	(Appointed 9 September 2021)

The existing Trustees of the predecessor charity became Trustees of the CIO on its registration on 15 December 2017.

Achievements, Performance and Plans for the Future

In the beginning of 2018 Soi Dog UK CIO with the approval of the UK Charity Commission changed its structure from being an unincorporated association to that of a foundation based incorporated association. The charity now being known as Soi Dog UK CIO.

Throughout the year Soi Dog UK CIO has been able to offer financial support to Soi Dog Foundation (SDF), a charity based in Thailand and through them to other initiatives carried out by other groups located in Vietnam, Cambodia and South Korea.

The remainder of this report focuses on the work of SDF Thailand which is reliant on financial support by its partner organisations which includes Soi Dog UK CIO.

The following summary of activities in Thailand and neighbouring countries relates to the calendar year ending 31 December 2021. The year was another record-breaking year across many areas.

CNVR

CNVR, (Capture Neuter Vaccinate Release) continues to be the Foundation's main programme in reaching its goal of no more stray animals. Only by solving the underlying problem can we achieve our aims. 142,337 animals were sterilised in various locations across Thailand. This is far more than any other organisation in the world is achieving. The main priories continue to be Bangkok, the island of Phuket and the Southern provinces and the Foundation receives support from UK based Dogs Trust International who pay 50% of the costs of the 6 mobile team operating in the capital. In addition, Soi Dog provides grants to other CNVR programmes in different locations. These programmes are regularly monitored.

Ending the dog meat industry

Having made the trading of dogs and cats for meat illegal in Thailand, we have continued to work to end the illegal killing and consumption of dogs in Thailand. Overall though we believe the issue in Thailand to be relatively small compared with the situation prior to 2015.
SDIF has engaged a small team who is working with various organisations and bodies in Vietnam and the Philippines to end the dog meat trade.

Hospital

Over 4,764 dogs and cats were admitted to the Phuket hospital and Bangkok clinic during the year, for treatment that otherwise they would not receive.

Soi Dog UK CIO

Trustees' Report
For the year ended 5 April 2022

Shelter

At the end of the year there were 888 dogs and 194 cats resident at the shelter. The object is not to keep these animals permanently but wherever possible to find a new home.

Adoptions

In a challenging year for adoptions post covid and in the current financial environment, 707 adoptions were carried out in the year. Adoptions are essential to keep the shelter numbers manageable. To help get dogs to a position where they can be adopted, our behaviour team worked with 488 dogs in the year.

Education

The education programme was severely impacted owing to the closure of schools and other restrictions caused by the Covid pandemic. 1,162 students participated from 9 schools.

Community outreach

A record 18,397 treatments were administered during the year. Our teams work entirely in the community with local people who feed animals in their areas but are unable to afford veterinary treatment. The programme means that fewer animals need to be brought to the hospital.

Visitors and volunteers

Covid 19 restrictions worldwide brought about a drop in visitors and volunteers but despite this, 1,100 visitors from around the world visited the sanctuary in the year. In addition, 576 first time volunteers came to help us by working with the dogs. Time spent with us ranged from a few days to several months.

Capital expansion

New runs for dogs were built to accommodate the increasing number of animals in Soi Dog's care. A swimming pool funded by a generous Soi Dog supporter and a Gill Dalley memorial garden were also opened.

Advocacy

Soi Dog Foundation continues to sit on the Thai Government committee reviewing and improving the Animal Welfare Law we helped to introduce in late 2014.

Auditor

In accordance with the charity's articles, a resolution proposing that Azets Audit Services Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

.....

C Wilcox
Trustee
Dated: 21/12/2022

Soi Dog UK CIO

Statement of Trustees' Responsibilities
For the year ended 5 April 2022

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the year end, of its incoming resources and resources expected during the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the charity's constitution. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to our Auditors

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Soi Dog UK CIO

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Opinion
We have audited the financial statements of Soi Dog UK CIO (the "parent charity") and its subsidiary (the "group") for the year ended 5 April 2022, which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Balance Sheets, the Consolidated Statement of Cash Flows and the related notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 5 April 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available to small entities, in the circumstances set out in Note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

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

We have nothing to report in this regard.

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees
As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

Extent to which the audit was considered capable of identifying irregularities, including fraud
We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the trustees, and from inspection of the group and charity's regulatory and legal correspondence. We discussed with the trustees the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The group and charity are subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies and charities legislation), taxation legislation and further laws and regulations that could indirectly affect the financial statements, including environmental and health and safety legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

Independent Auditor's Report to the Trustees of Soi Dog UK CIO

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the group and charity to commit fraud. Our risk assessment procedures included: enquiry of trustees to understand the high level policies and procedures in place to prevent and detect fraud and reading Board minutes. We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:

- income recognition and in particular the risk that income is recognised in the wrong reporting period; and
- subjective accounting estimates.

Fraud risks arise due to a potential desire to present results in a differing light to meet management objectives.

As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:

- identifying and testing high risk journal entries through vouching the entries to supporting documentation;
- assessing significant accounting estimates for bias; and
- testing the recognition of income and in particular that it was appropriately recognised or deferred.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Use of Our Report
This report is made solely to the Charity's members, as a body, in accordance with Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services Limited

Jessica Lawrence
Senior Statutory Auditor
For and on behalf Azets Audit Services Limited
Chartered Accountants & Statutory Auditor
33 Park Place
Leeds
LS1 2RY

Date: 22/12/2022

Soi Dog UK CIO

Consolidated Statement of Financial Activities
For the Year Ended 5 April 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations and legacies	**4**	2,123,614	171,251	2,294,865	2,101,426
Other trading activities	**5**	124,685	-	124,685	131,057
Investment income		27	-	27	66
Total income		**2,248,326**	**171,251**	**2,419,577**	**2,232,549**
Expenditure on:					
Raising funds	**6**	398,636	119,749	518,385	436,417
Charitable activities	**7**	1,529,649	-	1,529,649	2,284,201
Total expenditure		**1,928,285**	**119,749**	**2,048,034**	**2,720,618**
Net movement in funds		320,041	51,502	371,543	(488,069)
Total funds brought forward		299,359	151,964	451,323	939,392
Total funds carried forward	**17**	**619,400**	**203,466**	**822,866**	**451,323**

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

A fully detailed Statement of Financial Activities for the year ended 5 April 2021 is shown on Note 20 to the financial statements.

The notes on pages 15-24 compromise part of these financial statements.

Soi Dog UK CIO

Consolidated & Charity Balance Sheets as at 5 April 2022

	Note	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Fixed assets	**12**				
Investments		-	-	1	-
Current assets					
Stocks	**13**	40,784	17,151	-	17,151
Debtors	**14**	538,010	355,181	628,014	355,181
Cash at bank and in hand		336,760	202,497	287,541	202,497
		915,554	574,829	915,555	574,829
Creditors: amounts falling due within one year	**15**	(92,688)	(123,506)	(89,659)	(123,506)
Net assets		**822,866**	**451,323**	**825,897**	**451,323**
Income funds:					
Unrestricted funds		619,400	299,359	622,431	299,359
Restricted funds	**16**	203,466	151,964	203,466	151,964
Total Funds	**17**	**822,866**	**451,323**	**825,897**	**451,323**

They were approved by the Board of Trustees on 21/12/2022 and signed on its behalf by:

C Wilcox
Chair of Trustees

Soi Dog UK CIO

Consolidated Statement of Cash Flows
For the Year Ended 5 April 2022

	Note	2022	2021
		£	£
Cash flows from operating activities			
Cash generated/(used) by operations	**19**	134,236	(305,258)
Cash flows from investing activities:			
Investment income received		27	66
Cash flows used in financing activities:		-	-
Net increase/(decrease) in cash and cash equivalents		134,263	(305,192)
Change in cash and cash equivalents in the year			
Cash and cash equivalents at the beginning of the year		202,497	507,689
Cash and cash equivalents at the end of the year		336,760	202,497

Notes to the Financial Statements For The Year Ended 5 April 2022

1. Accounting Policies

Charity Information
Soi Dog UK CIO is a charity established by Constitution and registered with the Charity Commission on 15 December 2017 under the CIO number 1176305, succeeding Soi Dog UK, which is now a linked charity. The CIO's principal address is Lytchett House, 13 Freeland Park, Wareham Road, Poole, Dorset, BH16 6FA.

The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

Accounting convention
The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On the grounds that the charity's results are consolidated into the charity's group financial statements the charity has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

- Exemption from presenting a charity statement of cash flows as a primary statement to the financial statements.

Group financial statements
The financial statements consolidate the results of the charity and its wholly owned subsidiary Soi Dog Marketing Ltd on a line by line basis. The summarised profit and loss account for the subsidiary is shown in note 12. The gross income of the charity was £2,376,125 (2021 - £2,232,549) and the net income was £371,543 (2021 – net expenditure of £488,069).

Going Concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the group and charity have adequate resources to continue in operational existence for the foreseeable future and not less than one year from the date of approval. The Trustees are constantly monitoring the financial position of the group and charity. Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2022

Income
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from trading activities relates to sales made as part of an online store run selling merchandise relating to the Soi Dog charity operated through the Trading subsidiary from it's incorporation.

Expenditure
Expenditure is included in the period to which it relates, and includes the irrecoverable element of value added tax.

Expenditure is allocated to 'expenditure on charitable activities' where it is a direct cost associated with the grants and the granting on charitable donations. Expenditure is allocated to 'expenditure on raising funds' where it is a direct cost associated with fundraising activity.

Support costs mainly comprise costs which are governance in nature. These costs have been allocated to expenditure on charitable activities.

Stocks
Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2022

Impairment of financial assets
Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Foreign exchange
Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

Taxation
Soi Dog UK CIO is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

The trading subsidiary is liable to corporation tax on its chargeable profits. Current tax, including UK Corporation and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date. As all profits arising in the subsidiary are gift aided to the parent charitable company within 9 months of the year end, no corporation tax arises.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2022

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Key sources of estimation uncertainty

Legacies
Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

Long term grant commitments
Charitable grants are payable when deemed committed by the charity. Subsequently there could arise large grant liabilities for amounts committed and not yet paid as at the year end.

3. Provisions available for small entities

In common with many other charities of our size and nature, we use our auditor to assist with the detailed preparation of the financial statements.

4. Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	1,901,822	171,251	2,073,073	1,870,376	50,862	1,921,238
Legacies receivable	61,731	-	61,731	3,406	-	3,406
Animal sponsorships	160,061	-	160,061	176,782	-	176,782
	2,123,614	**171,251**	**2,294,865**	**2,050,564**	**50,862**	**2,101,426**

5. Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Shop income	120,069	119,825
Other	4,616	11,232
Other trading activities income	**124,685**	**131,057**

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2022

6. Raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fundraising and publicity						
PayPal and bank charges	57,872	1,124	58,996	59,046	1,156	60,202
Advertising and marketing	263,632	-	263,632	332,329	-	332,329
Setup of mobile clinic	-	118,625	118,625	-	-	-
Fundraising costs	2,787	-	2,787	-	-	-
Foreign exchange gains	(5,432)	-	(5,432)	(38,584)	-	(38,584)
Support costs (note 9)	14,741	-	14,741	17,588	-	17,588
Fundraising and publicity	333,600	119,749	453,349	370,379	1,156	371,535
Trading costs						
Merchandise costs	65,036	-	65,036	64,882	-	64,882
	398,636	**119,749**	**518,385**	**435,261**	**1,156**	**436,417**

7. Charitable activities

	2022 £	2021 £
Adoption costs	15,590	17,429
Grant funding of activities (note 8)	1,500,000	2,250,000
Share of support costs (note 9)	14,059	16,772
	1,529,649	**2,284,201**

During the current and previous year all charitable activity costs related to unrestricted funds.

8. Grants payable

	2022 £	2021 £
Grants to institutions:		
Soi Dog International Foundation – Programme funding	1,500,000	2,250,000
	1,500,000	**2,250,000**

To comply with Charities SORP (FRS 102) non-performance grants are reported in the Statement of Financial Activities on approval of application. In some cases payment may be spread over a period of time which gives rise to future commitments.

At 5 April 2022 and 5 April 2021 there were no committed funds. Accordingly, no provision has been made.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2022

9. Support costs

	2022 £	2021 £
Audit fees	6,550	4,100
Irrecoverable VAT	-	15,973
Taxation services provided by the auditor	6,600	9,522
Accountancy and administrative support provided by the auditor	15,650	3,090
Postage	-	1,615
Legal and professional	-	60
	28,800	**34,360**
Analysed between:		
Fundraising	14,741	17,588
Charitable activities	14,059	16,772
	28,800	**34,360**

10. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021 - no Trustees).

The Trustees are considered to be key management personnel of the charity.

11. Employees

There were no employees during this or the previous year.

12. Investments

Investment in subsidiary

	Charity 2022 £
Shares at cost	1

The charity owns 100% of the share capital of Soi Dog Marketing Ltd.

The summary financial performance of the subsidiary alone is:

	2022 £
Income	108,812
Expenditure	(43,451)
Profit	65,361
Amount gift aided to the charity	(65,361)
Retained in subsidiary	-

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2022

12. Investments (contniuted)

The assets and liabilities of the subsidiary were:

	2022
	£
Current assets	90,003
Current liabilities	(90,002)
Total net assets	1
Aggregate share capital and reserves	1

13. Stocks

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Finished goods and goods for resale	40,784	17,151	-	17,151

14. Debtors

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Gift Aid debtor	376,668	255,570	376,668	255,570
Prepayments and accrued income	161,342	99,611	161,342	99,611
Amounts due from group undertakings	-	-	90,004	-
	538,010	**355,181**	**628,014**	**355,181**

15. Creditors

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Other taxation and social security	194	15,973	194	15,973
Other creditors	78,900	97,123	78,900	97,123
Accruals	13,594	10,410	10,565	10,410
	92,688	**123,506**	**89,659**	**123,506**

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2022

16. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
Current year	**Balance at 6 April 2021**	**Income**	**Expenditure**	**Transfers**	**Balance at 5 April 2022**
	£	**£**	**£**	**£**	**£**
Adoptions	36,291	9,606	-	-	45,897
Care for Cats	99,508	39,857	(959)	-	138,406
Care for Dogs	11,942	2,464	(136)	-	14,270
Hospital	4,167	640	(25)	-	4,782
Other restricted	56	118,684	(118,629)	-	111
	151,964	**171,251**	**(119,749)**	**-**	**203,466**

Caring for Dogs and Caring for Cats relates to donations made specifically for the treatment and care of those animals residing in the shelters of Soi Dog Foundation in Thailand. Until 5 April 2018 this included all sponsorship income, however from this date all sponsorship income has been designated for the care of all animals protected by Soi Dog Foundation and as such, is now classified as unrestricted.

Adoptions relates to donations made specifically to support the adoption of animals from the shelters of the Soi Dog Foundation in Thailand to their new homes both worldwide and within Thailand.

Hospital relates to donations made specifically to support the provision of medical care to animals at the Phuket hospital and Bangkok clinic both of which are run by the Soi Dog Foundation.

Other restricted funds relates to setup of a mobile medical unit run by the Soi Dog Foundation.

		Movement in funds			
Prior year	**Balance at 6 April 2020**	**Income**	**Expenditure**	**Transfers**	**Balance at 5 April 2021**
	£	**£**	**£**	**£**	**£**
Adoptions	26,804	9,487	-	-	36,291
Care for Cats	62,584	37,900	(976)	-	99,508
Care for Dogs	9,365	2,725	(148)	-	11,942
Hospital	3,505	690	(28)	-	4,167
Other restricted	-	60	(4)	-	56
	102,258	**50,862**	**(1,156)**	**-**	**151,964**

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2022

17. Analysis of group net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Current assets	619,400	203,466	822,866	299,359	151,964	451,323
	619,400	**203,466**	**822,866**	**299,359**	**151,964**	**451,323**

18. Related party transactions

Soi Dog UK is one of a number of charities across the world which operates under the Soi Dog Foundation, a Charity registered in Thailand under Charity registration number 39/2548 with comparable charitable objects to this Charity. John Dalley is a Trustee of both this charity and Soi Dog Foundation.

During the year Soi Dog UK paid grants of £1,500,000 (2021 - £2,250,000) to Foundation Internationale Soi Dog (Switzerland). Details about the application of these grants are included within note 7.

During the year advertising expenses of £276,372 (2021 - £332,329) were recharged from Soi Dog USA.

During the year expenses of £2,330 (2021 - £2,396) were incurred by 1 (2021 - 3) charity Trustees and subsequently reimbursed.

At the year end, Soi Dog UK CIO was owed £87,302 (2021 – nil) from it's subsidiary company, Sog Dog Marketing Ltd.

19. Cash generated from operations

	2022 £	2021 £
Surplus/(deficit) for the year	371,543	(488,069)
Adjustments for:		
Investment income recognised in statement of financial activities	(27)	(66)
Movements in working capital:		
(Increase) in stocks	(23,633)	(16,622)
(Increase)/decrease in debtors	(182,829)	425,826
(Decrease) in creditors	(30,818)	(226,327)
Cash generated/(absorbed) by operations	**134,236**	**(305,258)**

The group had no debt during the current or previous year.

Notes to the Financial Statements (continued)
For The Year Ended 5 April 2022

20. Comparative Statement of Financial Activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:			
Donations and legacies	2,050,564	50,862	2,101,426
Other trading activities	131,057	-	131,057
Investments	66	-	66
Total income	**2,181,687**	**50,862**	**2,232,549**
Expenditure on:			
Raising funds	435,261	1,156	436,417
Charitable activities	2,284,201	-	2,284,201
Total expenditure	**2,719,462**	**1,156**	**2,720,618**
Net movement in funds	(537,775)	49,706	(488,069)
Fund balances at 6 April 2020	837,134	102,258	939,392
Fund balances at 5 April 2021	**299,359**	**151,964**	**451,323**

SOI DOG UK CIO

England & Wales - Charity number 1176305

Accounts

Charity Registration No. 1176305

Soi Dog UK CIO

Annual Trustees Report And Financial Statements

For The Year Ended 5 April 2021

SOI DOG UK CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Dalley	
	Mrs J Reed	
	Miss C McMahon	
	Mr G D Wrench	
	Ms J P Lankford	
	Ms K A Woodsford	(Appointed 30 June 2020)
	Ms R L Ayres	(Appointed 22 December 2020)
	Ms C Wilcox	(Appointed 15 December 2020)
	Ms K Uggla	(Appointed 9 September 2021)
Chair of trustees	Miss D Freelove	(Resigned 31 December 2020)
	Miss C McMahon	(Appointed 31 December 2020, Resigned 23 October 2021)
	Mrs J Reed	(Appointed 23 October 2021)
Secretary	Miss C McMahon	(Resigned 31 December 2020)
	Ms R L Ayres	(Appointed 31 December 2020)
Treasurer	Mrs M Hodgson	(Resigned 30 June 2020)
	Ms K Woodsford	(Appointed 30 June 2020)
Charity number	1176305	
Registered office	Triune Court Monks Cross Drive York YO32 9GZ	
Auditor	Azets Audit Services Limited Triune Court Monks Cross Drive York YO32 9GZ	
Bankers	Lloyds Bank Plc 74-78 Church Lane Hove BN3 2EE	

SOI DOG UK CIO

CONTENTS

	Page
Trustees' report	1 - 5
Statement of Trustees' responsibilities	6
Independent auditor's report	7 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 23

SOI DOG UK CIO

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2021

The Trustees present their report and audited financial statements for the year ended 5 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) effective 1 January 2019.

Soi Dog UK CIO (the "Charity") was registered as a charity on 15 December 2017, number 1176305, succeeding Soi Dog UK, which is now a linked charity. The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

Reference and Administrative Information
The legal and administrative information page forms part of this report.

Objectives and activities
The key objectives of the charity are as follows:

1. For the benefit of the public to relieve the suffering of dogs and cats who are abandoned, stray or otherwise in need of care and attention in particular, but not exclusively by assisting in:

    a) the maintenance of kennels or other facilities for the reception, care and treatment of these dogs;
    b) the creation or expansion of spay/neuter programs;
    c) funding capital works projects where the project is for works the sole intent of which is providing for the conducting of services for animal welfare;
    d) funding veterinary care of animals; and
    e) funding animal adoption programs.

    These activities shall focus on Thailand but are not restricted to that area.

2. To promote humane behaviour towards animals by raising awareness within the community of animal welfare issues, providing information and advice concerning proper treatment of animals, promoting respect and compassion for animals and educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Grant Making Policy
The income of the Charity may be applied, at the discretion of the Trustees, via grants for the furtherance of the charities objects.

Grants are awarded in accordance with specific grant agreements which are approved by the Trustee board and relate to the application of funds towards specific costs or projects.

Although significant funding is awarded to Foundation Internationale Soi Dog, registered in Switzerland, and Soi Dog Foundation a registered charity in Thailand, the objects of this Charity do not prohibit grant making to other organisations. The Trustees review and consider all applications which are in keeping with the objects of Soi Dog UK.

Fondation Internationale Soi Dog was established in early 2018 and is a registered charity in Switzerland (Registration number: CHE- 393.768.679) . The purpose of the foundation is to act as the mother foundation and to provide the bulk of the funding for the activities carried out by Soi Dog Foundation Thailand and other groups that meet the foundations mission. The decision to establish the foundation was taken as it was felt that the political instability in Thailand, and the fact that in future years Soi Dog Foundation would be working in other countries that it would be prudent to establish overall control of the foundation's programmes outside of the country.

Switzerland was chosen because of its stability and the fact that other notable charities such as World Wildlife Fund and World Vision hold their head offices there. All other associations using the Soi Dog name are fully independent entities but Fondation Internationale Soi Dog holds the copyright to the name and logo of the Foundation.

Fundraising
Record funds were raised during the year. The majority of fundraising is done online through social media and email and is of a non-intrusive nature. As such our fundraising does not intrude on people's privacy, is not unreasonably persistent nor places any pressure on people to donate. We do not use more intrusive fundraising channels such as telephone, direct mail or face to face solicitation.

Our fundraising is digitally based utilising social media and email. We work closely with our sister organisation Soi Dog USA in our digital fundraising activities as they have strong expertise in this area, and carry out all of the social media and email fund raising on our behalf. Emails are sent to donors who subscribe to receive communications from us. Soi Dog UK CIO paid Soi Dog USA £332,329 as our share of fundraising costs. We are in close contact with them and they operate to a high ethical and professional standard.

Neither ourselves nor Soi Dog USA outsource our fundraising to 3rd party fundraising agencies or commercial organisations. We have not received any fundraising related complaints during the year. Donor enquiries and requests are handled in a prompt and professional manner. We take our supporters' data very seriously and we collect and process data in accordance with the General Data Protection Act and the General Data Protection Regulations. We do not pass our supporters' details to any other charity or organisation for their marketing purposes. We take appropriate physical, electronic and managerial measures to ensure we keep supporters' information secure, accurate and up to date and we only keep it as long as is reasonable and necessary.

We have previously collected at concerts given by Soi Dog UK supporter Gary Numan. However, owing to cancellation, none of these occurred during the financial year. Whenever we do operate such collections we send personalised photo ID cards on lanyards to all collectors at any event showing the charity registration number. All buckets are sealed with cable ties before the event and not opened until the Team Leader is home/back at hotel usually with another Team Leader present where possible. Depending on availability the Team Leader is, where possible, a Trustee of SDUK. All buckets/goblets are marked clearly with charity registration number and registered address. Collectors are told not to handle money. If people try to hand it to us directly we ask them to place it into the slot in the buckets themselves. Team Leaders, with collection buckets are always accompanied home or at least to their car by another team member.

Team Leaders are issued with the latest edition of the code of fund-raising practise (October 2019). The relevant sections are highlighted and the team leaders ensure the team adhere to these during events.

Financial review

Total income for the year under review was £2,232,549 (2020 - £2,339,820), of which £50,862 (2020 - £51,908) was restricted, and total expenditure for the year was £2,720,618 (2020 - £2,176,829), £1,156 (2020 - £180,859) of which was restricted. The Trustees are delighted to have been able to manage administration costs despite the increase in charitable activity so that funds applied to charitable purpose are truly maximised.

The charity has no paid staff and the Trustees acknowledge the extremely valuable contribution made by the volunteers and supporters and by the Board as a whole in achieving this for the Charity.

The Trustees are overwhelmed by the progress that has been made by Soi Dog UK and are grateful to each one of their supporters, every donation makes a real difference to the work the charity can do.

The unrestricted reserves of £299,359 (2020 - £837,134), which are all free reserves, leave Soi Dog UK in a strong position to be able to continue its work. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. They remain mindful of future commitments when they are reviewing funding requests so that they can ensure that the financial resilience of the charity is maintained. This level of reserves has been maintained throughout the year.

During the prior year it came to light that volunteers had been operating an online store selling Soi Dog merchandise for the benefit of the charity but operating through a personal account. The associated income, expenditure and cash balance had not previously been recognised within the accounts and so an adjustment was necessary to bring in this additional income and closing funds held.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have management processes to mitigate risks that would inhibit them from fulfilling Soi Dog UK's goals.

The Trustees endeavour to ensure that:

Risks are identified, assessed and measures are put in place to mitigate them. The risk management process is embedded in all the appropriate processes. Key risks identified are as follows:

a. Adopted Animals – The need for our services and ongoing support once they have entered the UK due to unforeseen health problems or new adopters losing their pets means that costs can increase over short periods of time.
b. UK infrastructure – Soi Dog UK is a small organisation with Board members spread over a wide geographical area. Risk factors include high turnover of Trustees due to other commitments, work life balance etc.
c. Fundraising – Continued economic uncertainty, Brexit, the value of the £ fluctuating, possibility of negative publicity around charity activities (bringing dogs and cats into the UK from Thailand) and the activities of UK charities can all impact upon fundraising opportunities.
d. Events that could impact our reputation – Strict controls are now in place to ensure that the UK Board have 100% control over events booked and the management of the events.
e. A conflict of interest policy has been introduced which all trustees must complete and advise of any changes.

The Trustees are satisfied that controls and actions are in place to mitigate the major risks identified. However, it recognises that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

Structure, governance and management
The governing document gives the Trustees the power at any time to appoint new trustees. Trustees are appointed on a majority vote basis by the existing Trustees after a review of the current skills and gaps on the board. No Trustee received any remuneration during the current or previous year.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Bridges	(Resigned 30 June 2020)
Miss D Freelove	(Resigned 31 December 2020)
Mr J Dalley	
Mr S McElroy	(Resigned 30 June 2020)
Mrs J Reed	
Mrs M Hodgson	(Resigned 30 June 2020)
Miss C McMahon	
Mr G D Wrench	
Ms J P Lankford	
Ms K A Woodsford	(Appointed 30 June 2020)
Ms R L Ayres	(Appointed 22 December 2020)
Ms C Wilcox	(Appointed 15 December 2020)
Ms K Uggla	(Appointed 9 September 2021)

Miss D Freelove has served as President until 31 December 2020 when Miss C McMahon took over the role of President. Miss C McMahon resigned as president on 22 October 2021 and was replaced by Mrs J Reed. Miss C McMahon was Secretary to 31 December 2020 when she was replaced by Mrs R L Ayres. Mrs M Hodgson served as Treasurer until 30 June 2020 when she was replaced by Ms K Woodsford.

The existing Trustees of the predecessor charity became Trustees of the CIO on it's registration on 15 December 2017.

Achievements, Performance and Plans for the Future
In the beginning of 2018 Soi Dog UK CIO with the approval of the UK Charity Commission changed its structure from being an unincorporated association to that of a foundation based incorporated association. The charity now being known as Soi Dog UK CIO.

Throughout the year Soi Dog UK CIO has been able to offer financial support to Soi Dog Foundation (SDF), a charity based in Thailand and through them to other initiatives carried out by other groups located in Vietnam, Cambodia and South Korea.

Plans for all face to face events such as fundraising at Gary Numan concerts, outdoor events and collections were cancelled owing to the Covid 19 Pandemic.

The remainder of this report focuses on the work of SDF Thailand which is reliant on financial support by its partner organisations which includes Soi Dog UK CIO.

The following summary of activities in Thailand and neighbouring countries relates to the financial year ending 5 April 2021. The year was another record-breaking year across nearly all areas.

CNVR
CNVR, (Capture Neuter Vaccinate Release) continues to be the Foundation's main programme in reaching its goal of no more stray animals. Only by solving the underlying problem can we achieve our aims. 122,763 animals were sterilised in various locations across Thailand. This is far more than any other organisation in the world is achieving. The main priority continues to be Bangkok and the Foundation receives support from UK based Dogs Trust International who pay 50% of the costs of the 6 mobile team operating in the capital. In addition Soi Dog provides grants to four other CNVR programmes in different locations. These programmes are regularly monitored.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

Ending the dog meat industry
Having made the trading of dogs and cats for meat illegal in Thailand, we have continued to work to end the illegal killing and consumption of dogs in Thailand primarily by migrant workers from Cambodia, Vietnam and Myanmar through the placing of billboards in areas where there are large numbers of such workers, pointing out that it is illegal in Thailand and the penalties that can be imposed if caught. Overall though we believe the issue in Thailand to be relatively small compared with the situation prior to 2015.

In Vietnam we have been working extensively with the Department of Animal Health in Hanoi and the peoples committee to introduce a ban on dog and cat trading in Hanoi. A lot of progress has been made but we continue to demand a legal ban before aid will be given in helping the authorities to manage their dog population.

Hospital
Over 4,655 dogs and cats were admitted to the Phuket hospital and Bangkok clinic during the year, for treatment that otherwise they would not receive.

Shelter
At the end of the year there were 752 dogs and 136 cats resident at the shelter. The object is not to keep these animals permanently but wherever possible to find a new home.

Adoptions
727 adoptions were carried out in the year. Adoptions are essential to keep the shelter numbers manageable. To help get dogs to a position where they can be adopted, our behaviour team worked with 454 dogs in the year.

Education
The education programme was severely impacted owing to the closure of schools and other restrictions caused by the Covid pandemic. 3,682 students participated from 28 schools. Construction of the education centre was completed during the year and officially opened.

Community outreach
A record 14,880 treatments were administered during the year. Our teams work entirely in the community with local people who feed animals in their areas but are unable to afford veterinary treatment. The programme means less animals need to be brought to the hospital.

Visitors and volunteers
Covid-19 restrictions worldwide brought about a drop in visitors and volunteers but despite this, 1,990 visitors from around the world visited the sanctuary in the year. In addition, 538 first time volunteers came to help us by working with the dogs. Time spent with us ranged from a few days to several months.

Capital expansion
Most of the work advised in the 2018/19 report was completed in 2019/20. New cat hospital, offices, laundry, stores, maintenance workshop, as well as a new volunteers centre were all completed. The education centre and new isolation unit should be complete in mid 2020. Work is also underway to convert the old cat hospital to a cat shelter. Resident cats are currently in a temporary shelter. The work has enabled all the storage containers and portacabins that were rented to be removed, and this in turn provides valuable room for future expansion.

Advocacy
Soi Dog Foundation continues to sit on the Thai Government committee reviewing and improving the Animal Welfare Law we helped to introduce in late 2014.

The Trustees' report was approved by the Board of Trustees.



.....

Mrs J Reed
Trustee
Dated: 17/12/2021.....

SOI DOG UK CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 5 APRIL 2021

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Auditors
Azets Audit Services Limited were appointed auditor to the Charity following their acquisition of the trade of Garbutt & Elliott Audit Limited on 1 December 2021. Azets Audit Services Limited have indicated their willingness to stand for reappointment at the forthcoming Annual General Meeting.

Statement as to disclosure of information to auditors
In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the auditor that they ought to have individually taken, have each taken all steps that they are obliged to take as directors in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

SOI DOG UK CIO

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SOI DOG UK CIO

Opinion

We have audited the financial statements of Soi Dog UK CIO (the 'charity') for the year ended 5 April 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2021 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF SOI DOG UK CIO

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the directors and other management, and from inspection of the charity's regulatory and legal correspondence. We discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including charities legislation), distributable profits legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising environmental legislation, and, in the current climate, Covid regulations. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charity to commit fraud. Our risk assessment procedures included: enquiry of trustees to understand the high level policies and procedures in place to prevent and detect fraud and reading Board minutes.We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas: -
- income recognition and in particular the risk that income is recognised in the wrong reporting period or that restricted income is not recognised as such; and
- subjective accounting estimates.

Fraud risks arise due to a desire to present results in a differing light to suit management objectives. As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:
- assessing significant accounting estimates for bias; and
- testing the recognition of income and in particular that it was appropriately recognised or deferred.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SOI DOG UK CIO

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services Limited

Laura Masheder (Senior Statutory Auditor)
for and on behalf of Azets Audit Services Limited

17/12/2021
.....

Chartered Accountants
Statutory Auditor

Triune Court
Monks Cross Drive
York
YO32 9GZ

SOI DOG UK CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	**2**	2,050,564	50,862	2,101,426	2,300,722
Other trading activities	**4**	131,057	-	131,057	38,958
Investments		66	-	66	127
Other income		-	-	-	13
Total income		2,181,687	50,862	2,232,549	2,339,820
Expenditure on:					
Raising funds	**5**	435,261	1,156	436,417	418,712
Charitable activities	**6**	2,284,201	-	2,284,201	1,758,117
Total expenditure		2,719,462	1,156	2,720,618	2,176,829
Net movement in funds		(537,775)	49,706	(488,069)	162,991
Fund balances at 6 April 2020		837,134	102,258	939,392	776,401
Fund balances at 5 April 2021		299,359	151,964	451,323	939,392

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

All income and expenditure derive from continuing activities.

A fully detailed Statement of Financial Activities for the year ended 5 April 2020 is shown at note 18.

The notes on pages 14 - 23 comprise part of these financial statements.

SOI DOG UK CIO

BALANCE SHEET
AS AT 5 APRIL 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Stocks	**11**	17,151		529	
Debtors	**12**	355,181		781,007	
Cash at bank and in hand		202,497		507,689	
		574,829		1,289,225	
Creditors: amounts falling due within one year	**13**	(123,506)		(349,833)	
Net current assets			451,323		939,392
Income funds					
Restricted funds	**14**		151,964		102,258
Unrestricted funds			299,359		837,134
			451,323		939,392

The notes on pages 14 - 23 comprise part of these financial statements.

The financial statements were approved by the Trustees on 17/12/2021

.....

Mrs J Reed
Trustee

SOI DOG UK CIO

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 5 APRIL 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash absorbed by operations	**17**		(305,258)		(118,549)
Investing activities					
Investment income received		66		127	
Net cash generated from investing activities			66		127
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(305,192)		(118,422)
Cash and cash equivalents at beginning of year			507,689		626,111
Cash and cash equivalents at end of year			202,497		507,689

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

Charity information

Soi Dog UK CIO is a charity established by Constitution and registered with the Charity Commission on 15 December 2017 under the CIO number 1176305, succeeding Soi Dog UK, which is now a linked charity. The CIO's principal address is Garbutt & Elliott, Triune Court, Monks Cross Drive, Huntington, York, YO32 9GZ.

The Trustees have taken advantage of the Charity Commission concession to link charities which have a common Trustee board allowing preparation of one set of financial statements for both charities.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have considered all factors, including Covid-19 and the wider economy, as part of their assessment of going concern. Although the current economic climate creates both cashflow and profitability risks for the charity, the trustees believe on balance that they have sufficient resources to enable trading to continue for a period of at least one year from the date of approval of the financial statements, on the basis of information currently available to them as at the point of approving these. Accordingly, these financial statements have been prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from trading activities relates to sales made as part of an online store run selling merchandise relating to the Soi Dog charity.

1.5 Expenditure

Expenditure is included in the period to which it relates, and includes the irrecoverable element of value added tax.

Expenditure is allocated to 'expenditure on charitable activities' where it is a direct cost associated with the grants and the granting on charitable donations. Expenditure is allocated to 'expenditure on raising funds' where it is a direct cost associated with fundraising activity.

Support costs mainly comprise costs which are governance in nature. These costs have been allocated to expenditure on charitable activities.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

1.10 Taxation

Soi Dog UK CIO is a registered charity and as such is a charity within the meaning of Schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

2 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Donations and gifts	1,870,376	50,862	1,921,238	1,485,906	51,908	1,537,814
Legacies receivable	3,406	-	3,406	569,197	-	569,197
Animal sponsorships	176,782	-	176,782	193,711	-	193,711
	2,050,564	50,862	2,101,426	2,248,814	51,908	2,300,722

3 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Key sources of estimation uncertainty

Legacies
Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

Long term grant commitments
Charitable grants are payable when deemed committed by the charity. Subsequently there could arise large grant liabilities for amounts committed and not yet paid as at the year end.

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Shop income	119,825	36,612
Other trading activity income	11,232	2,346
Other trading activities	131,057	38,958

5 Raising funds

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Fundraising and publicity						
PayPal and bank charges	59,046	1,156	60,202	56,811	1,291	58,102
Advertising and marketing	332,329	-	332,329	334,173	-	334,173
Foreign exchange gains	(38,584)	-	(38,584)	-	-	-
Support costs (note 8)	17,588	-	17,588	-	-	-
Fundraising and publicity	370,379	1,156	371,535	390,984	1,291	392,275
Trading costs						
Merchandise costs	64,882	-	64,882	26,437	-	26,437
	435,261	1,156	436,417	417,421	1,291	418,712

6 Charitable activities

	2021	**2020**
	£	**£**
Adoption costs	17,429	3,847
Grant funding of activities (see note 7)	2,250,000	1,729,568
Share of support costs (see note 8)	16,772	24,702
	2,284,201	1,758,117

During the current year all charitable activity costs related to unrestricted funds. In the prior year £179,568 of grant funding related to restricted funds.

7 Grants payable

	2021	**2020**
	£	**£**
Grants to institutions:		
Soi Dog Foundation - Capital expansion programme	-	179,568
Soi Dog International Foundation - Programme funding	2,250,000	1,550,000
	2,250,000	1,729,568

7 Grants payable **(Continued)**

To comply with Charities SORP (FRS 102) non-performance grants are reported in the Statement of Financial Activities on approval of application. In some cases payment may be spread over a period of time which gives rise to future commitments.

At 5 April 2021 and 5 April 2020 there were no committed funds. Accordingly, no provision has been made.

8 Support costs

	2021	2020
	£	£
Audit fee	4,100	4,680
Irrecoverable VAT	15,973	-
Taxation services provided by the auditor	9,522	400
Accountancy and administrative support provided by the auditor	3,090	5,580
Insurance	-	99
Postage	1,615	81
Legal and professional	60	4,536
Foreign exchange	-	9,326
	34,360	24,702
Analysed between:		
Fundraising	17,588	-
Charitable activities	16,772	24,702
	34,360	24,702

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020 - no Trustees).

The Trustees are considered to be key management personnel of the charity.

10 Employees

There were no employees during this or the previous year.

11 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	17,151	529

12 Debtors

Amounts falling due within one year:	2021 £	2020 £
Gift Aid debtor	255,570	310,241
Prepayments and accrued income	99,611	470,766
	355,181	781,007

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	15,973	-
Other creditors	97,123	334,173
Accruals	10,410	15,660
	123,506	349,833

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Current year	Balance at 6 April 2020	Movement in funds Income	Expenditure	Transfers	Balance at 5 April 2021
	£	£	£	£	£
Adoptions	26,804	9,487	-	-	36,291
Care for Cats	62,584	37,900	(976)	-	99,508
Care for Dogs	9,365	2,725	(148)	-	11,942
Hospital	3,505	690	(28)	-	4,167
Other restricted	-	60	(4)	-	56
	102,258	50,862	(1,156)	-	151,964

Emergency Response relates to donations made specifically to support the emergency response team, who provide urgent medical care, treatment and sterilisation to dogs and cats who are brought to the hospital facilities. From 6 April 2018 all donations made to the Emergency Response Team have been detailed as being 'towards Soi Dog's efforts helping the neglected and abused dogs and cats of Asia' and as such are now classified as unrestricted.

Caring for Dogs and Caring for Cats relates to donations made specifically for the treatment and care of those animals residing in the shelters of Soi Dog Foundation in Thailand. Until 5 April 2018 this included all sponsorship income, however from this date all sponsorship income has been designated for the care of all animals protected by Soi Dog Foundation and as such, is now classified as unrestricted.

Adoptions relates to donations made specifically to support the adoption of animals from the shelters of the Soi Dog Foundation in Thailand to their new homes both worldwide and within Thailand.

Hospital relates to donations made specifically to support the provision of medical care to animals at the Phuket hospital and Bangkok clinic both of which are run by the Soi Dog Foundation.

Prior year	Balance at 6 April 2019	Movement in funds Income	Expenditure	Transfers	Balance at 5 April 2020
	£	£	£	£	£
Adoptions	14,292	12,512	-	-	26,804
Care for Cats	44,267	34,726	(16,410)	-	62,583
Care for Dogs	99,049	3,780	(93,464)	-	9,365
Emergency response	68,137	-	(68,833)	696	-
Hospital	3,419	730	(643)	-	3,506
Other restricted	1,026	160	(1,509)	323	-
	230,190	51,908	(180,859)	1,019	102,258

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Current assets	299,359	151,964	451,323	837,134	102,258	939,392
	299,359	151,964	451,323	837,134	102,258	939,392

16 Related party transactions

Soi Dog UK is one of a number of charities across the world which operates under the Soi Dog Foundation, a Charity registered in Thailand under Charity registration number 39/2548 with comparable charitable objects to this Charity. John Dalley is a Trustee of both this charity and Soi Dog Foundation.

During the year Soi Dog UK paid grants of £nil (2020 - £179,568) to Soi Dog Foundation (Thailand) and grants of £2,250,000 (2020 - £1,550,000) to Foundation Internationale Soi Dog (Switzerland). Details about the application of these grants are included within note 6.

During the year advertising expenses of £332,329 (2020 - £334,173) were recharged from Soi Dog USA.

During the year expenses of £2,396 (2020 - £nil) were incurred by 3 (2020 - nil) charity Trustees and subsequently reimbursed.

17 Cash generated from operations

	2021 £	2020 £
(Deficit)/surpus for the year	(488,069)	162,991
Adjustments for:		
Investment income recognised in statement of financial activities	(66)	(127)
Movements in working capital:		
(Increase) in stocks	(16,622)	(529)
Decrease/(increase) in debtors	425,826	(615,457)
(Decrease)/increase in creditors	(226,327)	334,573
Cash absorbed by operations	(305,258)	(118,549)

The charity had no net debt during the current or previous year.

18 Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and endowments from:			
Donations and legacies	2,248,814	51,908	2,300,722
Other trading activities	38,958	-	38,958
Investments	127	-	127
Other income	13	-	13
Total income	2,287,912	51,908	2,339,820
Expenditure on:			
Raising funds	417,421	1,291	418,712
Charitable activities	1,578,549	179,568	1,758,117
Total expenditure	1,995,970	180,859	2,176,829
Net income/(expenditure) before transfers	291,942	(128,951)	162,991
Gross transfers between funds	(1,019)	1,019	-
Net income/(expenditure) for the year/ **Net movement in funds**	290,923	(127,932)	162,991
Fund balances at 6 April 2019	546,211	230,190	776,401
Fund balances at 5 April 2020	837,134	102,258	939,392