

BON JARDIN UK
A Charitable Incorporated Organisation
CHARITY REGISTRATION NUMBER: 1172313

Annual Report
and
Unaudited Financial Statements
31 March 2019

BON JARDIN UK
A Charitable Incorporated Organisation

FINANCIAL STATEMENTS

For the year ended 31 March 2019

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BON JARDIN UK
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TRUSTEES' ANNUAL REPORT

Year ended 31 March 2019

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Bon Jardin UK
Charity registration number	1172313
Principal office	78 Onslow Gardens South Kensington London SW7 3QB
Trustees	Rawipim Paijit Witchuda Paijit Gwendolyn Moy P Daochi K Numas
Independent Examiner	Kerry Gallagher FCA DChA RSM UK Tax and Accounting Ltd Davidson House Forbury Square Reading Berkshire RG1 3EU
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

BON JARDIN UK
A Charitable Incorporated Organisation

TRUSTEES' ANNUAL REPORT

Year ended 31 March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The trustees are responsible for preparing the trustees' annual 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 & 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 period. 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 business.

The trustees are responsible for keeping proper 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.

OBJECTIVES AND ACTIVITIES

The objects of Bon Jardin (the "Charity") objects are:

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

It achieves these objectives primarily through supporting the work of the Bon Jardin Foundation, an associated charity in Thailand.

BON JARDIN UK
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TRUSTEES' ANNUAL REPORT

Year ended 31 March 2019

ACHIEVEMENTS AND PERFORMANCE

The trustees are pleased to be able to report a substantial increase in the charity's income in 2018/19, which has enabled it to increase the support that it has been able to provide to the Bon Jardin Charitable Foundation in Thailand by more than 100%. At 31st March 2019 we held reserves of almost £50,000 which will be used in 2019/20 to fund the steadily increasing level of activity being carried out by the Foundation.

In the Thai Foundation's second year of operation it;

- Built a colourful new Dog Park on site at Bon Jardin to facilitate playtime and enrichment activities for the resident rescue dogs.
- Expanded and improved dog kennelling facilities to provide increased capacity, improve overall hygiene and ensure that dogs can be separated in a safe and responsible way when necessary.
- Expanded and improved fencing at Bon Jardin, including main entrance gate.
- Engaged with the Department of Livestock in Thailand to ascertain working principles and target areas most in need of the regular Spey & Neuter clinics provided by the Foundation to help with street dog/street cat population control.
- Overhauled and rebuilt the website, improving the quality and layout of the content as well as introducing some new features. Also improved the online donation system.
- Co-hosted a successful fundraising event in London alongside Wild at Heart Foundation.

The regular activities continued to increase;

Mobile Spey & Neuter Clinics – over 2,000 street dogs and cats were sterilised and vaccinated in a number of different locations in and around Nakhon Nayok.

Street Dog Rescue & Rehabilitation – here are some examples of the dogs that were helped last year;

- Junior – suffering and in a lot of pain due to an infected and infested injury on his foot/paw
- Lady – left paralysed after suffering an infection to her brain.
- Elliott – owner abused Huskie from Koh Samet
- Hawto – brought in with a very large and dangerous abyss on her head
- Mook – Critically ill due to an advanced pyometra infection
- Benji – dumped and abandoned close to a local waterfall.

Rehoming & Adoption – although very challenging and expensive to do, the Foundation did manage to get a small number of dogs adopted and into new homes last year.

BON JARDIN UK
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TRUSTEES' ANNUAL REPORT

Year ended 31 March 2019

FINANCIAL REVIEW

Total income for the year amounted to £131,306 (2018: £32,696) and total expenditure to £77,262 (2018: £37,489), leaving a surplus of £54,044 (2018: deficit of £4,793). At 31 March 2019 the charity held unrestricted reserves of £49,251 (2018: deficit £4,793).

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

RISK MANAGEMENT

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

Ineffectiveness of fund-raising

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

Loss of key staff

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

Fraud or dishonesty

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

Safety of field staff

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

Reputational damage

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

Social instability in Thailand

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

RESERVES POLICY

Since the charity currently has no operating costs it does not need to hold significant reserves. However the trustees aim to hold sufficient funds to ensure the continued operation of the Thai charity for at least the three months.

PUBLIC BENEFIT

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

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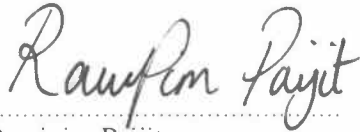
TRUSTEES' ANNUAL REPORT

Year ended 31 March 2019

PLANS FOR FUTURE PERIODS

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

The trustees' annual report was approved on 28 October 2019 and signed on behalf of the board of trustees by:



Rawipim Paijit
TRUSTEE

BON JARDIN UK
A Charitable Incorporated Organisation

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BON
JARDIN UK**

For the year ended 31 March 2018

I report to the trustees on my examination of the financial statements of Bon Jardin UK (the charity) for the year ended 31 March 2019, which are set out on pages 7 to 11.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

Signed: Kerry Gallagher

Name: Kerry Gallagher, FCA DChA

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

Relevant professional qualification or membership of professional body: Chartered Accountant

On behalf of RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

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

8 November 2019

BON JARDIN UK
A Charitable Incorporated Organisation

UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2019

		Total Funds	
		2019	2018
	Note	£	£
Income			
Donations		131,306	25,646
Charitable activities	4	-	7,050
total income		<u>131,306</u>	<u>32,696</u>
Charitable activities	5	77,262	37,489
Total expenditure		<u>77,262</u>	<u>37,489</u>
Net income / expenditure and net movement in funds		54,044	(4,793)
Total funds brought forward		(4,793)	-
Total funds carried forward		<u>49,251</u>	<u>(4,793)</u>

All funds are unrestricted.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

BON JARDIN UK
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UNAUDITED BALANCE SHEET

As at 31 March 2019

	Note	2019 £	2018 £
CURRENT ASSETS			
Debtors	8	18,954	887
Cash at bank		32,912	26,753
		-----	-----
		51,866	27,640
CREDITORS			
Amounts falling due within one year	9	(2,615)	(32,433)
		-----	-----
NET CURRENT ASSETS		49,251	(4,793)
		-----	-----
NET ASSETS		49,251	(4,793)
		=====	=====
FUNDS OF THE CHARITY			
Unrestricted Funds		49,251	(4,793)
		-----	-----
TOTAL CHARITY FUNDS		49,521	(4,793)
		=====	=====

These financial statements were approved by the board of trustees and authorised for issue on 28 October 2019, and are signed on behalf of the board by:


Rawipim Paijit
TRUSTEE


Gwendolyn Moy
TRUSTEE/TREASURER

Charity Registration Number: 1172313

BON JARDIN UK
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NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

Year ended 31 March 2019

1. The charity is a public benefit entity registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Flat 3, 78 Onslow Gardens, London SW7 3QB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)).

Within the definitions of FRS 102, the charity is a public benefit entity.

The charity has early adopted the Charities SORP (FRS 102) issued in July 2014, rather than applying the Charities 2005 SORP which has been withdrawn but is still referred to in the extant Charities (Accounts and Reports) Regulations 2008. This departure has been necessary for the financial statements to show a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for accounting periods beginning on or after 1 January 2015.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements cover the year ended 31 March 2019 and have been prepared on the historical cost basis.

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

Going concern

Since the charity currently has no operating costs it does not need to hold significant reserves. However the trustees aim to hold sufficient funds to ensure the continued operation of the Thai charity for at least the three months. Reserves at 31 March 2019 were in excess of this target. The trustees therefore believe it is appropriate to adopt the going concern basis in preparing the financial statements.

Taxation

Bon Jardin UK is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

All funds held by the Charity at 31 March 2019 are General Unrestricted Funds.

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NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

Year ended 31 March 2019

3. ACCOUNTING POLICIES (continued)

Income

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

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

Expenditure

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

4. CHARITABLE ACTIVITIES INCOME

	2019	2018
	£	£
Income from dog training courses	-	7,050
	=====	=====

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	2019	2018
	£	£
Charitable grants paid to Bon Jardin Foundation (Thailand)	43,826	4,988
Project and shelter management costs	18,000	18,000
Website	4,071	8,419
Other promotion costs	3,150	1,073
Travel	2,400	1,511
Governance costs (note 6)	5,334	3,498
Sundry expenses	481	-
	<u>77,262</u>	<u>37,489</u>

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NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

Year ended 31 March 2019

	2019	2018
	£	£
6. GOVERNANCE AND ADMINISTRATION		
Accountancy	3,000	1,750
Independent examination	1,500	1,500
Bank charges, donation collection and Gift Aid charges	834	248
	<u>5,334</u>	<u>3,498</u>
7. TRUSTEE REMUNERATION AND EXPENSES		
During the period no remuneration or other benefits from employment with the charity or a related entity were received by the trustees. The trustees were not reimbursed for any expenses incurred during the period.		
8. DEBTORS	2019	2018
	£	£
Gift Aid tax	18,954	887
	=====	=====
9. CREDITORS: amounts falling due within one year	2019	2018
	£	£
Accruals	2,614	3,250
Other creditors – supporter loans	-	29,183
	<u>2,614</u>	<u>32,433</u>
	=====	=====
10. RELATED PARTIES		

The charity operates mainly through an associated charity in Thailand, Bon Jardin Foundation.