

# Pug Life Rescue

England & Wales · Charity number 1164018

## Details

---

Other names	MUFFIN PUG RESCUE
Status	Registered
Legal form	CIO
Registered	2015-10-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Pug Life Rescue PO Box 290 SY23 9DJ
Phone	0300 365 9600
Email	<a href="mailto:Info@pugliferescue.co.uk">Info@pugliferescue.co.uk</a>
Website	<a href="http://www.pugliferescue.co.uk">www.pugliferescue.co.uk</a>

## Activities

---

**Objects:** THE OBJECTS OF THE CIO ARE 1) FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF PUGS IN NEED OF CARE AND ATTENTION IN PARTICULAR BY PROVIDING CARE AND TREATMENT OF THE PUGS AND SEEKING TO SUITABLY RE-HOME THEM; 2) TO PROMOTE HUMANE BEHAVIOUR TOWARDS PUGS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR PUGS THAT ARE IN NEED OF CARE AND ATTENTION BY REASON OF MALTREATMENT, SICKNESS POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO DOG WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG DOGS.

**Activities:** We are a breed specific registered charity based in the UK, actively rescuing pugs and pug crosses in need wherever they may be. We seek to end the suffering of pugs being exploited or neglected, neuter and promote healthy living for pugs with our wonderful network of volunteers, adopters and foster parents across the UK. We work closely with other animal welfare organisations.

## Classification

---

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** Other Defined Groups

## Geography

---

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£164,299	£141,219	-	-
2023-11-30	£166,144	£118,512	-	-
2022-11-30	£359,726	£402,476	-	-
2021-11-30	£753,083	£754,927	£-896	0
2020-11-30	£438,161	£438,113	-	-

## Trustees

---

Name	Role	Appointed
Alyson Elizabeth Chandler		2022-08-01
Jacqueline Anne Fullerton		2022-02-07
Jane Fox		2024-08-09
Victoria Louise Conway		2022-02-07

**Pug Life Rescue**

England & Wales - Charity number 1164018

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 30 November 2024**  
**for**  
**Pug Life Rescue**

Warr & Co Limited  
Chartered Accountants  
Mynshull House  
78 Churchgate  
Stockport  
Cheshire  
SK1 1YJ

**Pug Life Rescue**

**Contents of the Financial Statements**  
**for the Year Ended 30 November 2024**

	<b>Page</b>
<b>Report of the trustees</b>	1 to 3
<b>Independent examiner's report</b>	4
<b>Statement of financial activities</b>	5
<b>Balance sheet</b>	6
<b>Notes to the financial statements</b>	7 to 12

## **Pug Life Rescue**

### **Report of the Trustees** **for the Year Ended 30 November 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 November 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).

The trustees are able to confirm that the Annual Report and Financial Statements of the charity comply fully with the current statutory requirements of the charity's governing document, its constitution, as last amended in August 2015 during the period of this statement.

#### **Objectives and activities**

##### **Objectives and aims**

Established in 2015 the objectives are:

- For the benefit of the public to relieve the suffering of Pugs in need of care and attention in particular by providing care and treatment of the Pugs and seeking to suitably re-home them;
- To promote humane behaviour towards Pugs by providing appropriate care, protection, treatment and security for Pugs that are in need of care and attention by reason of maltreatment, sickness poor circumstances or ill usage and to educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering among dogs.

##### **Public benefit**

The current trustees confirm that they have referred to the guidance contained in the Charity Commissioners general guidance on public benefit when carrying out activities in line with the charity's objectives.

## **Pug Life Rescue**

### **Report of the Trustees** **for the Year Ended 30 November 2024**

#### **Achievements and performance**

##### **Charitable activities**

###### Rehoming and ongoing support

Pug Life rescue has continued to operate and has rehomed 201 pugs during the accounting period 2023/2024. A large proportion of surrendered pugs have received medical attention prior to adoption and of these 114 have been spayed or neutered, with a large proportion requiring dental treatment. The charity also continues to support over 89 pugs with ongoing medical needs. These medical needs included, but were not limited to skin conditions, seizure medication, specialist diets for bladder stones and other medical conditions. The cost of vet treatment remains the primary expenditure for the charity.

Jane Fox, joined as trustee in August 2024 to expand the rehoming team with trustees Jackie Fullerton and Liz Baker along with a number of volunteers to undertake home checks and liaison with vet practices.

###### Fundraising

Fundraising via social media continued with regular online, live auctions and the sale of merchandise. Volunteers contributed to attendance at outdoor events across the UK, providing auction items and much needed administrative support including the transport of pugs to their foster or new homes. Education and advice was given on social media platforms.

###### Michael Harnett foundation

A wheelchair foundation was established in memory of supporter Michael Harnett. This is now managed by two of the trustees providing wheelchairs for disabled pugs. This has been well received and enabled 34 owners to rent wheelchairs for their pugs. Rental wheelchairs are new or donated and the scheme has expanded to include other mobility items such as strollers. The funds for this scheme are separate from the charity's main funds and therefore restricted. This scheme is also non-profit and rental income funds the purchase of each new wheelchair. It continues to expand.

###### HMRC Gift aid scheme

The trustees were able during the financial period to successfully negotiate with HMRC a reduced overpayment figure which was reported in the previous financial year report. Following this agreement, frozen funds were released and the trustees were able to put in place robust policy and procedures in order to restart claiming gift aid. Gift aid had not been claimed since 2022 and the charity was fortunate following a successful back dated claim that this released enough funds to be able to clear the overpayment. This has significantly reduced the charity's liabilities.

###### Liabilities

The trustees took steps to contact creditors and enter into negotiation to reduce the charity's status as a going concern during the year. This led to a significant reduction in the liabilities the charity now holds.

###### Charity commission inquiry

The charity commission inquiry into Muffin Pug rescue concluded in December 2024, falling outside this financial period. The charity name was changed to Pug Life Rescue on 13 December 2024.

## Pug Life Rescue

### Report of the Trustees for the Year Ended 30 November 2024

#### **Financial review**

##### **Going concern**

As disclosed in the 2023 accounts the trustees considered that there was a material uncertainty in respect of errors in gift aid repayments received during the years 2018 to 2022. During the current year the trustees have worked with HMRC to resolve the matter and all outstanding amounts have now been paid in full.

The trustees have undertaken an assessment of the Charity's financial position and continue to work towards the objectives of the charity whilst resolving accounting issues relating to earlier years, however they are satisfied that the support received from the Charity's volunteers, supporters and suppliers will continue. They are confident that there is a reasonable expectation that the Charity will have adequate resources to continue in operational existence for the foreseeable future, being at least 12 months from the date of approval of the financial statements.

#### **Structure, governance and management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Reference and administrative details**

##### **Registered Charity number**

1164018

##### **Principal address**

PO Box 290  
Dyfed  
SY23 9DF

##### **Trustees**

Mrs V L Conway Trustee  
Mrs J A Fullerton Trustee  
Mrs A E Chandler  
Ms E A Baker  
Mrs S Smith (appointed 5.1.24) (resigned 14.8.24)  
Mrs J Fox (appointed 9.8.24)

##### **Independent Examiner**

Nicola Joyce ACA  
Warr & Co Limited  
Chartered Accountants  
Mynshull House  
78 Churchgate  
Stockport  
Cheshire  
SK1 1YJ

Approved by order of the board of trustees on 28 September 2025 and signed on its behalf by:

Mrs A E Chandler - Trustee

**Independent Examiner's Report to the Trustees of  
Pug Life Rescue**

**Independent examiner's report to the trustees of Pug Life Rescue**

I report to the charity trustees on my examination of the accounts of Pug Life Rescue (the Trust) for the year ended 30 November 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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 cause to believe that in any material respect:

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

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

Nicola Joyce ACA  
The Institute of Chartered Accountants in England and Wales

Warr & Co Limited  
Chartered Accountants  
Mynshull House  
78 Churchgate  
Stockport  
Cheshire  
SK1 1YJ

28 September 2025

## Pug Life Rescue

### Statement of Financial Activities for the Year Ended 30 November 2024

	Notes	Unrestricted fund £	Restricted fund £	30.11.24 Total funds £	30.11.23 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	159,906	965	160,871	159,574
Other trading activities	3	3,428	-	3,428	4,863
Investment income	4	-	-	-	1,707
<b>Total</b>		<u>163,334</u>	<u>965</u>	<u>164,299</u>	<u>166,144</u>
<b>Expenditure on</b>					
Raising funds	5	4,827	-	4,827	4,039
<b>Charitable activities</b>	6				
Dog rescue		<u>135,479</u>	<u>913</u>	<u>136,392</u>	<u>134,177</u>
<b>Total</b>		<u>140,306</u>	<u>913</u>	<u>141,219</u>	<u>138,216</u>
<b>NET INCOME</b>		<b>23,028</b>	<b>52</b>	<b>23,080</b>	<b>27,928</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		(15,239)	(479)	(15,718)	(43,646)
<b>Total funds carried forward</b>		<u>7,789</u>	<u>(427)</u>	<u>7,362</u>	<u>(15,718)</u>

The notes form part of these financial statements

**Pug Life Rescue**

**Balance Sheet**  
**30 November 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>30.11.24 Total funds £</b>	30.11.23 Total funds £
<b>Current assets</b>					
Debtors	10	<b>2,050</b>	-	<b>2,050</b>	27,875
Cash at bank		<b>7,739</b>	-	<b>7,739</b>	7,761
		<hr/>	<hr/>	<hr/>	<hr/>
		<b>9,789</b>	-	<b>9,789</b>	35,636
<b>Creditors</b>					
Amounts falling due within one year	11	<b>(2,000)</b>	<b>(427)</b>	<b>(2,427)</b>	(51,354)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net current assets/(liabilities)</b>		<b>7,789</b>	<b>(427)</b>	<b>7,362</b>	(15,718)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total assets less current liabilities</b>		<b>7,789</b>	<b>(427)</b>	<b>7,362</b>	(15,718)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS/(LIABILITIES)</b>		<b>7,789</b>	<b>(427)</b>	<b>7,362</b>	(15,718)
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Funds</b>	13				
Unrestricted funds				<b>7,789</b>	(15,239)
Restricted funds				<b>(427)</b>	(479)
				<hr/>	<hr/>
<b>Total funds</b>				<b>7,362</b>	(15,718)
				<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2025 and were signed on its behalf by:

A E Chandler - Trustee

V L Conway - Trustee

The notes form part of these financial statements

## Pug Life Rescue

### Notes to the Financial Statements for the Year Ended 30 November 2024

#### 1. Accounting policies

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 particular restricted purposes.

Restricted funds relate to the Wheels for Hire project as detailed in the Trustees Report.

##### **Going concern**

The trustees are reliant on the continued support received from the Charity's volunteers and supporters whose fundraising efforts together with donations received help to meet the charity's objectives.

The charity is currently relying on the continued support of its creditors to enable the trustees to use incoming resources to fund the charity's primary charitable objectives. Some creditors have agreed to accept reduced payments against the outstanding invoices and others, sympathetic with the situation that the trustees find themselves in, have agreed not to pursue outstanding debts as detailed in the trustees report.

The trustees are confident that the support will continue and when undertaking their assessment of the Charity's financial position are confident that the Charity will continue in operational existence for the foreseeable future, being a period of at least 12 months from the date of approval of the financial statements, thus the accounts have been prepared on a going concern basis.

**Pug Life Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2024**

<b>2. Donations and legacies</b>	<b>30.11.24</b>	30.11.23
	£	£
Donations	<b>87,505</b>	106,365
Gift aid	<b>17,286</b>	-
Adoption fees	<b>56,080</b>	53,209
	<hr/> <b>160,871</b> <hr/>	<hr/> 159,574 <hr/>
 <b>3. Other trading activities</b>	 <b>30.11.24</b>	 30.11.23
	£	£
Fundraising events	<b>3,428</b>	4,863
	<hr/> <b>3,428</b> <hr/>	<hr/> 4,863 <hr/>
 <b>4. Investment income</b>	 <b>30.11.24</b>	 30.11.23
	£	£
Deposit account interest	-	1,707
	<hr/> - <hr/>	<hr/> 1,707 <hr/>
 <b>5. Raising funds</b>		
<b>Raising donations and legacies</b>	<b>30.11.24</b>	30.11.23
	£	£
Goods for resale	-	150
Advertising	<b>3,569</b>	3,521
Event expenses	<b>1,258</b>	368
	<hr/> <b>4,827</b> <hr/>	<hr/> 4,039 <hr/>

**Pug Life Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2024**

**6. Charitable activities costs**

	Direct Costs £	Support costs (see note 7) £	Totals £
Dog rescue	<b><u>116,832</u></b>	<b><u>19,560</u></b>	<b><u>136,392</u></b>

**7. Support costs**

	Management £	Finance £	Governance costs £	Totals £
Dog rescue	<b><u>11,460</u></b>	<b><u>100</u></b>	<b><u>8,000</u></b>	<b><u>19,560</u></b>

**8. Other**

	<b>30.11.24</b>	30.11.23
	£	£
Support costs	<b><u>19,560</u></b>	<b><u>15,665</u></b>

**9. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 nor for the year ended 30 November 2023.

**Trustees' expenses**

Costs amounting to £1,414 (2023 £1,350) were reimbursed to four of the trustees and £Nil (2023 £6,601) to two of the former trustees during the year, these costs related to travel and other out of pocket expenses incurred in carrying out their duties on behalf of the charity.

One of the trustees provided a loan of £5,000 to the charity during an earlier year. The amount outstanding at the year end was £Nil (2023 £1,500). The loan was unsecured, interest free and repayable on demand.

**10. Debtors: amounts falling due within one year**

	<b>30.11.24</b>	30.11.23
	£	£
Prepayments and accrued income	<b><u>2,050</u></b>	<b><u>27,875</u></b>

**Pug Life Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2024**

**11. Creditors: amounts falling due within one year**

	<b>30.11.24</b>	30.11.23
	£	£
Bank loans and overdrafts (see note 12)	427	479
Taxation and social security	-	27,875
Other creditors	<b>2,000</b>	23,000
	<u>2,427</u>	<u>23,000</u>
	<u><b>2,427</b></u>	<u><b>51,354</b></u>

**12. Loans**

An analysis of the maturity of loans is given below:

	<b>30.11.24</b>	30.11.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<b>427</b>	479
	<u>427</u>	<u>479</u>

**13. Movement in funds**

	At 1.12.23 £	Net movement in funds £	At 30.11.24 £
<b>Unrestricted funds</b>			
General fund	(15,239)	23,028	7,789
<b>Restricted funds</b>			
Wheels Hire Project	(479)	52	(427)
	<u>(15,718)</u>	<u>23,080</u>	<u>7,362</u>
<b>TOTAL FUNDS</b>	<u><b>(15,718)</b></u>	<u><b>23,080</b></u>	<u><b>7,362</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	163,334	(140,306)	23,028
<b>Restricted funds</b>			
Wheels Hire Project	965	(913)	52
	<u>164,299</u>	<u>(141,219)</u>	<u>23,080</u>
<b>TOTAL FUNDS</b>	<u><b>164,299</b></u>	<u><b>(141,219)</b></u>	<u><b>23,080</b></u>

**Pug Life Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2024**

**13. Movement in funds - continued**

**Comparatives for movement in funds**

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
<b>Unrestricted funds</b>			
General fund	(43,646)	28,407	(15,239)
<b>Restricted funds</b>			
Wheels Hire Project	-	(479)	(479)
<b>TOTAL FUNDS</b>	<u>(43,646)</u>	<u>27,928</u>	<u>(15,718)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	164,709	(136,302)	28,407
<b>Restricted funds</b>			
Wheels Hire Project	1,435	(1,914)	(479)
<b>TOTAL FUNDS</b>	<u>166,144</u>	<u>(138,216)</u>	<u>27,928</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.22 £	Net movement in funds £	At 30.11.24 £
<b>Unrestricted funds</b>			
General fund	(43,646)	51,435	7,789
<b>Restricted funds</b>			
Wheels Hire Project	-	(427)	(427)
<b>TOTAL FUNDS</b>	<u>(43,646)</u>	<u>51,008</u>	<u>7,362</u>

## Pug Life Rescue

### Notes to the Financial Statements - continued for the Year Ended 30 November 2024

#### 13. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	328,043	(276,608)	51,435
<b>Restricted funds</b>			
Wheels Hire Project	2,400	(2,827)	(427)
<b>TOTAL FUNDS</b>	<u>330,443</u>	<u>(279,435)</u>	<u>51,008</u>

#### 14. Related party disclosures

As disclosed in note 9, a loan of £5,000 was received by the charity from one of its trustees in 2022, the amount outstanding at the balance sheet date was £Nil (2023 £1,500). The loan was unsecured, interest free and repayable on demand.

Costs amounting to £1,019 (2023 £1,248) were paid in respect of website expenses to Bond Marketing, the proprietor of which is related to one of the trustees.

**Pug Life Rescue**

England & Wales - Charity number 1164018

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 30 November 2023**  
**for**  
**Pug Life Rescue**

Warr & Co Limited  
Chartered Accountants  
Mynshull House  
78 Churchgate  
Stockport  
Cheshire  
SK1 1YJ

## **Pug Life Rescue**

### **Contents of the Financial Statements** **for the Year Ended 30 November 2023**

	<b>Page</b>
<b>Report of the trustees</b>	1 to 4
<b>Independent examiner's report</b>	5
<b>Statement of financial activities</b>	6
<b>Balance sheet</b>	7
<b>Notes to the financial statements</b>	8 to 14
<b>Detailed statement of financial activities</b>	15 to 16

## **Pug Life Rescue**

### **Report of the Trustees** **for the Year Ended 30 November 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 November 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).

The trustees are able to confirm that the Annual Report and Financial Statements of the charity comply fully with the current statutory requirements of the charity's governing document, its constitution, as last amended in August 2015 during the period of this statement.

#### **Objectives and activities**

##### **Objectives and aims**

Established in 2015 the objectives are:

- For the benefit of the public to relieve the suffering of Pugs in need of care and attention in particular by providing care and treatment of the Pugs and seeking to suitably re-home them;
- To promote humane behaviour towards Pugs by providing appropriate care, protection, treatment and security for Pugs that are in need of care and attention by reason of maltreatment, sickness poor circumstances or ill usage and to educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering among dogs.

## **Pug Life Rescue**

### **Report of the Trustees for the Year Ended 30 November 2023**

#### **Objectives and activities**

##### **Activities**

The charity performed its activities in line with its objectives during the course of the year. However, early in 2022 the Charity Commission raised concerns about the management of the charity and in June 2022 released a press statement that it had opened an enquiry into the charity concerning potential misconduct and mismanagement. The press release can be found at [www.gov.uk/government/news/charity-commission-announces-inquiry-into-muffin-pug-rescue#](http://www.gov.uk/government/news/charity-commission-announces-inquiry-into-muffin-pug-rescue#)

In February 2022, Jacqueline Fullerton and Victoria Conway were appointed as trustees, and later in August 2022 Alyson Chandler. Joining Kristine Lovelady and Declan Poole, the original and only trustees for a number of years prior to 2022.

A number of concerns were highlighted to the trustees and they worked with the Charity Commission to address those concerns during the course of the accounting year. The Charity Commission took steps to protect the financial interests of the charity and issued two Section 76 (3) (d) Orders restricting access to the Charity bank accounts and other financial platforms. All payments and transactions were approved by the Charity Commission. This order was lifted in August 2023 giving the trustees full access to the charity bank accounts and responsibility for dispensing with charitable funds.

Full access to the financial records and the complete management of the charity was not given to trustees appointed in February and August 2022 and the overall status of the charity was not known until the original trustees were suspended in December 2022. Therefore this annual statement may not contain information which was not available in December 2022 or was not shared with them. These accounts are relevant to Muffin Pug Rescue which became Pug Life Rescue on 18 December 2023.

Warr & Co accountants were appointed in October 2022 to oversee the accounting process and to independently examine accounts from 2016 to 2023.

##### **Public benefit**

The current trustees confirm that they have referred to the guidance contained in the Charity Commissioners general guidance on public benefit when carrying out activities in line with the charity's objectives.

## **Pug Life Rescue**

### **Report of the Trustees for the Year Ended 30 November 2023**

#### **Achievement and performance**

##### **Charitable activities**

Despite the enquiry, the charity continued to operate and has rehomed in excess of 130 dogs during the accounting period. A large proportion of surrendered pugs have received medical attention prior to adoption and of these 60 have been spayed or neutered. The charity also continues to support over 70 pugs with ongoing medical needs. The cost of vet treatment remains the primary expenditure for the charity.

Fundraising on social media continued with regular online and live auctions and the sale of merchandise. Volunteers contributed to attendance at outdoor events across the UK, providing auction items and much needed administrative support including the transport of pugs to their foster or new homes. Education and advice was given on social media platforms.

A wheelchair foundation was re-established in memory of supporter Michael Harnett. This is now managed by two of the trustees providing wheelchairs for disabled pugs. This has been well received and enabled 21 owners to rent wheelchairs for their pugs. Rental wheelchairs are new or donated and the scheme has expanded to include other mobility items such as strollers. The funds for this scheme are separate from the charities main funds and therefore restricted.

#### **Financial review**

##### **Going concern**

Due to the ongoing enquiry and the cost of living, and the effect of donations it is difficult to determine the charity's status as a going concern and the damage to its reputation.

As explained in note 1 to the financial statements, a number of errors have been identified with Gift Aid claims submitted by the charity in the years 2017 to 2022 that indicate a significant overpayment may have been made to the charity. The trustees have met with HMRC during the course of the year and have an arranged payment plan and are required to submit outstanding gift aid claims dating back to May 2022.

The trustees acknowledge that there is a material uncertainty arising from this matter that may cast significant doubt on the charity's ability to continue as a going concern and, therefore that it may be unable to discharge its liabilities in the normal course of business.

It was identified that there were a significant amount of creditors and the trustees have taken steps to contact each creditor during the accounting period and have made a substantial impact on the amount of debts at the end of the period.

#### **Structure, governance and management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Reference and administrative details**

##### **Registered Charity number**

1164018

##### **Principal address**

PO Box 290

Dyfed

SY23 9DF

**Pug Life Rescue**

**Report of the Trustees**  
**for the Year Ended 30 November 2023**

**Trustees**

Mrs K Lovelady (resigned 4.5.23)  
Mrs V L Conway Trustee  
Mrs J A Fullerton Trustee  
Mrs A E Chandler  
Ms E A Baker (appointed 12.5.23)  
D W Poole (resigned 4.5.23)  
Mrs S Smith (appointed 5.1.24) (resigned 14.8.24)  
Mrs J Fox (appointed 9.8.24)

**Independent Examiner**

Nicola Joyce ACA, FCCA  
Warr & Co Limited  
Chartered Accountants  
Mynshull House  
78 Churchgate  
Stockport  
Cheshire  
SK1 1YJ

Approved by order of the board of trustees on 30 September 2024 and signed on its behalf by:

Mrs A E Chandler - Trustee

**Independent Examiner's Report to the Trustees of  
Pug Life Rescue**

**Independent examiner's report to the trustees of Pug Life Rescue**

I report to the charity trustees on my examination of the accounts of Pug Life Rescue (the Trust) for the year ended 30 November 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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 cause to believe that in any material respect:

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

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

Nicola Joyce ACA, FCCA  
The Institute of Chartered Accountants in England and Wales

Warr & Co Limited  
Chartered Accountants  
Mynshull House  
78 Churchgate  
Stockport  
Cheshire  
SK1 1YJ

30 September 2024

**Pug Life Rescue**

**Statement of Financial Activities**  
**for the Year Ended 30 November 2023**

	Notes	Unrestricted fund £	Restricted fund £	<b>30.11.23 Total funds £</b>	30.11.22 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	<b>158,139</b>	<b>1,435</b>	<b>159,574</b>	352,940
Other trading activities	3	<b>4,863</b>	-	<b>4,863</b>	6,774
Investment income	4	<u><b>1,707</b></u>	<u>-</u>	<u><b>1,707</b></u>	<u>12</u>
<b>Total</b>		<u><b>164,709</b></u>	<u><b>1,435</b></u>	<u><b>166,144</b></u>	<u><b>359,726</b></u>
 <b>Expenditure on</b>					
Raising funds	5	<b>4,039</b>	-	<b>4,039</b>	4,364
<b>Charitable activities</b>					
Dog rescue	6	<b>132,263</b>	<b>1,914</b>	<b>134,177</b>	319,782
Other	8	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,330</u>
<b>Total</b>		<u><b>136,302</b></u>	<u><b>1,914</b></u>	<u><b>138,216</b></u>	<u><b>402,476</b></u>
 <b>NET INCOME/(EXPENDITURE)</b>		 <b>28,407</b>	 <b>(479)</b>	 <b>27,928</b>	 <b>(42,750)</b>
 <b>Reconciliation of funds</b>					
Total funds brought forward		<u><b>(43,646)</b></u>	<u>-</u>	<u><b>(43,646)</b></u>	<u>(896)</u>
 <b>Total funds carried forward</b>		 <u><b>(15,239)</b></u>	 <u><b>(479)</b></u>	 <u><b>(15,718)</b></u>	 <u><b>(43,646)</b></u>

The notes form part of these financial statements

**Pug Life Rescue**

**Balance Sheet**  
**30 November 2023**

	Notes	Unrestricted fund £	Restricted fund £	30.11.23 <b>Total funds</b> £	30.11.22 Total funds £
<b>Current assets</b>					
Debtors	11	<b>27,875</b>	-	<b>27,875</b>	-
Cash at bank		<u>7,761</u>	<u>-</u>	<u>7,761</u>	<u>15,075</u>
		<b>35,636</b>	-	<b>35,636</b>	15,075
<b>Creditors</b>					
Amounts falling due within one year	12	<b>(50,875)</b>	<b>(479)</b>	<b>(51,354)</b>	(58,721)
		<u>(15,239)</u>	<u>(479)</u>	<u>(15,718)</u>	<u>(43,646)</u>
<b>Net current assets/(liabilities)</b>		<b>(15,239)</b>	<b>(479)</b>	<b>(15,718)</b>	<b>(43,646)</b>
<b>Total assets less current liabilities</b>		<b>(15,239)</b>	<b>(479)</b>	<b>(15,718)</b>	<b>(43,646)</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b><u>(15,239)</u></b>	<b><u>(479)</u></b>	<b><u>(15,718)</u></b>	<b><u>(43,646)</u></b>
<b>Funds</b>	14				
Unrestricted funds				<b>(15,239)</b>	(43,646)
Restricted funds				<u><b>(479)</b></u>	<u>-</u>
<b>Total funds</b>				<b><u>(15,718)</u></b>	<b><u>(43,646)</u></b>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 and were signed on its behalf by:

A E Chandler - Trustee

V L Conway - Trustee

The notes form part of these financial statements

## **Pug Life Rescue**

### **Notes to the Financial Statements for the Year Ended 30 November 2023**

#### **1. Accounting policies**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 particular restricted purposes.

Restricted funds relate to the Wheels for Hire project as detailed in the Trustees Report.

##### **Going concern**

During the years 2018 to 2022 the charity was in receipt of Gift Aid income based on claims submitted by the trustees. Following a review of the claims by HM Revenue & Customs, a number of errors have been identified that indicate a significant overpayment may have been made to the charity. The trustees have outlined the decision from HMRC in their trustees report.

The trustees acknowledge that there is a material uncertainty arising from this matter that may cast significant doubt on the charity's ability to continue as a going concern and, therefore that it may be unable to discharge its liabilities in the normal course of business.

The trustees are also reliant on the continued support received from the Charity's volunteers and supporters whose fundraising efforts together with donations received help to meet the charity's objectives.

**Pug Life Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2023**

**1. Accounting policies - continued**

**Going concern**

The charity is currently relying on the continued support of its creditors to enable the trustees to use incoming resources to fund the charity's primary charitable objectives. Some creditors have agreed to accept reduced payments against the outstanding invoices and others, sympathetic with the situation that the trustees find themselves in, have agreed not to pursue outstanding debts.

**2. Donations and legacies**

	<b>30.11.23</b>	30.11.22
	£	£
Donations	<b>106,365</b>	193,429
Gift aid	-	21,002
Adoption fees	<b><u>53,209</u></b>	<u>138,509</u>
	<b><u>159,574</u></b>	<u>352,940</u>

**3. Other trading activities**

	<b>30.11.23</b>	30.11.22
	£	£
Fundraising events	<b><u>4,863</u></b>	<u>6,774</u>

**4. Investment income**

	<b>30.11.23</b>	30.11.22
	£	£
Deposit account interest	<b><u>1,707</u></b>	<u>12</u>

**Pug Life Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2023**

**5. Raising funds**

**Raising donations and legacies**

	<b>30.11.23</b>	30.11.22
	£	£
Goods for resale	<b>150</b>	-
Advertising	<b>3,521</b>	2,534
Event expenses	<b><u>368</u></b>	<u>1,830</u>
	<b><u>4,039</u></b>	<u>4,364</u>

**6. Charitable activities costs**

	Direct Costs £	Support costs (see note 7) £	Totals £
Dog rescue	<b><u>118,512</u></b>	<b><u>15,665</u></b>	<b><u>134,177</u></b>

**7. Support costs**

	Management £	Finance £	Governance costs £	Totals £
Dog rescue	<b><u>8,263</u></b>	<b><u>1,381</u></b>	<b><u>6,021</u></b>	<b><u>15,665</u></b>

**8. Other**

	<b>30.11.23</b>	30.11.22
	£	£
Exceptional items	<b><u>-</u></b>	<u>78,330</u>

## Pug Life Rescue

### Notes to the Financial Statements - continued for the Year Ended 30 November 2023

#### 9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

#### Trustees' expenses

Costs amounting to £1,350 were reimbursed to four of the existing trustees and £6,601 to two of the former trustees during the year, these costs related to travel and other out of pocket expenses incurred in carrying out their duties on behalf of the charity (2022 Total costs amounting to £972 were reimbursed to three of the trustees).

One of the trustees provided a loan of £5,000 to the charity. The amount outstanding at the year end was £1,500 (2022 £5,000). The loan is unsecured, interest free and repayable on demand.

#### 10. Exceptional items

As described more fully in the Trustees Report, unverified expenditure amounting to £78,330 incurred in 2022 has been reported as an exceptional cost in the Statement of Financial Activities.

#### 11. Debtors: amounts falling due within one year

	<b>30.11.23</b>	30.11.22
	£	£
Prepayments and accrued income	<u><b>27,875</b></u>	<u>-</u>

#### 12. Creditors: amounts falling due within one year

	<b>30.11.23</b>	30.11.22
	£	£
Bank loans and overdrafts (see note 13)	<b>479</b>	-
Taxation and social security	<b>27,875</b>	-
Other creditors	<u><b>23,000</b></u>	<u>58,721</u>
	<u><b>51,354</b></u>	<u>58,721</u>

**Pug Life Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2023**

**13. Loans**

An analysis of the maturity of loans is given below:

	<b>30.11.23</b>	30.11.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u><b>479</b></u>	<u><b>-</b></u>

**14. Movement in funds**

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
<b>Unrestricted funds</b>			
General fund	(43,646)	28,407	(15,239)
<b>Restricted funds</b>			
Wheels Hire Project	-	(479)	(479)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><b>(43,646)</b></u>	<u><b>27,928</b></u>	<u><b>(15,718)</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	164,709	(136,302)	28,407
<b>Restricted funds</b>			
Wheels Hire Project	1,435	(1,914)	(479)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><b>166,144</b></u>	<u><b>(138,216)</b></u>	<u><b>27,928</b></u>

**Pug Life Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2023**

**14. Movement in funds - continued**

**Comparatives for movement in funds**

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
<b>Unrestricted funds</b>			
General fund	(896)	(42,750)	(43,646)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>(896)</u>	<u>(42,750)</u>	<u>(43,646)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	359,726	(402,476)	(42,750)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>359,726</u>	<u>(402,476)</u>	<u>(42,750)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.21 £	Net movement in funds £	At 30.11.23 £
<b>Unrestricted funds</b>			
General fund	(896)	(14,343)	(15,239)
<b>Restricted funds</b>			
Wheels Hire Project	-	(479)	(479)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>(896)</u>	<u>(14,822)</u>	<u>(15,718)</u>

**Pug Life Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2023**

**14. Movement in funds - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	524,435	(538,778)	(14,343)
<b>Restricted funds</b>			
Wheels Hire Project	1,435	(1,914)	(479)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>525,870</u>	<u>(540,692)</u>	<u>(14,822)</u>

**15. Related party disclosures**

As disclosed in note 9, a loan of £5,000 was received by the charity from one of its trustees in 2022, the amount outstanding at the balance sheet date was £1,500 (2022 £5,000). The loan is unsecured, interest free and repayable on demand.

Costs amounting to £1,248 were paid in respect of website expenses to Bond Marketing, the proprietor of which is related to one of the trustees.

**Pug Life Rescue**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 November 2023**

	30.11.23	30.11.22
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<b>106,365</b>	193,429
Gift aid	-	21,002
Adoption fees	<u>53,209</u>	<u>138,509</u>
	<b>159,574</b>	352,940
<b>Other trading activities</b>		
Fundraising events	<b>4,863</b>	6,774
<b>Investment income</b>		
Deposit account interest	<u>1,707</u>	<u>12</u>
<b>Total incoming resources</b>	<b>166,144</b>	359,726
<b>Expenditure</b>		
<b>Raising donations and legacies</b>		
Goods for resale	<b>150</b>	-
Advertising	<b>3,521</b>	2,534
Event expenses	<u>368</u>	<u>1,830</u>
	<b>4,039</b>	4,364
<b>Charitable activities</b>		
Vet fees	<b>101,518</b>	118,402
Animal food	<b>1,419</b>	2,826
Other dog expenses	<b>2,395</b>	20,261
Dog purchases	<b>12,362</b>	3,050
Bosnia and China pug rescue	<b>608</b>	137,474
Repairs and maintenance	<u>210</u>	<u>1,436</u>
	<b>118,512</b>	283,449
<b>Other</b>		
Exceptional items	-	78,330

This page does not form part of the statutory financial statements

**Pug Life Rescue**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 November 2023**

	30.11.23	30.11.22
	£	£
<b>Support costs</b>		
<b>Management</b>		
Insurance	995	1,722
Computer costs	2,048	947
Telephone	498	2,467
Postage and stationery	1,420	2,302
Sundries	<u>3,302</u>	<u>19,039</u>
	<b>8,263</b>	26,477
<b>Finance</b>		
Bank charges	1,381	516
<b>Governance costs</b>		
Accountancy and legal fees	<u>6,021</u>	<u>9,340</u>
Total resources expended	<u>138,216</u>	<u>402,476</u>
Net income/(expenditure)	<u>27,928</u>	<u>(42,750)</u>

This page does not form part of the statutory financial statements