

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**

	Page
Report of the trustees	1 to 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	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

		Unrestricted fund £	Restricted fund £	30.11.24 Total funds £	30.11.23 Total funds £
	Notes				
Income and endowments from					
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
Total		163,334	965	164,299	166,144
Expenditure on					
Raising funds	5	4,827	-	4,827	4,039
Charitable activities	6				
Dog rescue		135,479	913	136,392	134,177
Total		140,306	913	141,219	138,216
NET INCOME		23,028	52	23,080	27,928
Reconciliation of funds					
Total funds brought forward		(15,239)	(479)	(15,718)	(43,646)
Total funds carried forward		7,789	(427)	7,362	(15,718)

The notes form part of these financial statements

Pug Life Rescue

Balance Sheet
30 November 2024

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

2. Donations and legacies

	30.11.24	30.11.23
	£	£
Donations	87,505	106,365
Gift aid	17,286	-
Adoption fees	56,080	53,209
	<hr/> 160,871 <hr/>	<hr/> 159,574 <hr/>

3. Other trading activities

	30.11.24	30.11.23
	£	£
Fundraising events	3,428	4,863
	<hr/> 3,428 <hr/>	<hr/> 4,863 <hr/>

4. Investment income

	30.11.24	30.11.23
	£	£
Deposit account interest	-	1,707
	<hr/> - <hr/>	<hr/> 1,707 <hr/>

5. Raising funds

Raising donations and legacies

	30.11.24	30.11.23
	£	£
Goods for resale	-	150
Advertising	3,569	3,521
Event expenses	1,258	368
	<hr/> 4,827 <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	116,832	19,560	136,392

7. Support costs

	Management £	Finance £	Governance costs £	Totals £
Dog rescue	11,460	100	8,000	19,560

8. Other

	30.11.24	30.11.23
	£	£
Support costs	19,560	15,665

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

	30.11.24	30.11.23
	£	£
Prepayments and accrued income	2,050	27,875

Pug Life Rescue

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

11. Creditors: amounts falling due within one year

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

12. Loans

An analysis of the maturity of loans is given below:

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

13. Movement in funds

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

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

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

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 £
Unrestricted funds			
General fund	(43,646)	28,407	(15,239)
Restricted funds			
Wheels Hire Project	-	(479)	(479)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	164,709	(136,302)	28,407
Restricted funds			
Wheels Hire Project	1,435	(1,914)	(479)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	(43,646)	51,435	7,789
Restricted funds			
Wheels Hire Project	-	(427)	(427)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	328,043	(276,608)	51,435
Restricted funds			
Wheels Hire Project	2,400	(2,827)	(427)
TOTAL FUNDS	<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.