

The purpose of the charity known as Pebbles Legacy Dog Rescue is to protect the welfare of dogs who find themselves homeless or needing rehoming. We provide safe shelter, veterinary care, food and enrichment. During their stay with the rescue, the dogs are assessed to better enable them being placed in appropriate new homes. Prior to rehoming, home checks are carried out on the prospective adopters, and all the family, including any other pets, are encouraged to meet the dog, to establish that all parties are happy with the situation and match.

We also promote pet welfare, how to meet a dog's physical and emotional needs. As the rescue assists with a large percentage of Bull breeds, we also work towards improving the image that these breeds have been given by the media.

As a rescue, we are aware of the importance of teaching children how to behave appropriately around dogs and take every opportunity to educate families on this.

The main achievements of the charity have been to see dogs be adopted and become loved members of families. Many of the dogs who pass through rescue have been at risk of being put to sleep, either by owners who no longer have time for them, or because the dogs have been in bad situations, such as being abandoned. The dogs benefit from having homes, and many of the adopters benefit by having companionship from the dog.

Reserves currently held are nil.

The principle sources of funds come from fundraising events, either organised by the charity themselves, or by attending events organised by others. Adoption donations raise some funds, but the vaccinations, microchipping, flea and worm treatments, and spay and neuter costs, and kennel fees are taken from those.

The aims of the rescue are to continue helping to place homeless dogs in homes, to further raise awareness of responsible ownership, to promote proper training, and to offer advice and support for adopters and other dog owners.

No reserve funds or assets are held by the charity.

Trustees of the charity are;

Director – Michael Brace

Julie Brace

Nina Coulson

Sarah Prince

Suzanne Wikie

Trustees declare that they approve this report.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Pebbles Legacy

On accounts for the year
ended

31/03/2024

Charity no
(if any)

1168055

Set out on pages

2 Pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 31/03/2024.

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").

Independent
examiner's statement

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

I have completed my examination. I confirm that no material matters have
come to my attention (other than that disclosed below *) in connection with
the examination which gives me cause to believe that in, any material
respect:

- accounting records were not kept in accordance with section 130 of
the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

CB

Date:

17/2/24

Name:

Christopher Birnie

Relevant professional
qualification(s) or body
(if any):

Address:

5 Battison Crescent

Dresden

Stoke-on-Trent

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None



Pebbles Legacy		Charity No (if any)	1168055	CC17a
Annual accounts for the period				
Period start date	01/04/2023	To	Period end date 31/03/2024	

Section A

Statement of financial activities


Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds	Donations		78,492	-	-	78,492	77,034
Voluntary income		S01	-	-	-		-
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources	Balance B/F	S05	-	-	-		19
Total incoming resources		S06	78,492	-	-	78,492	77,053
Resources expended (Notes 4-8)							
Costs of Generating Funds	Gift fees/justgiving/paypa		1,588	-	-	1,588	6,368
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs	vehicle Repair	S08	700	-	-	700	5,640
Investment management costs		S09	-	-	-	-	
Charitable activities	Gift Fees/Kennels/V	S10	74,525	-	-	74,525	64,434
Governance costs		S11	-	-	-	-	-
Other resources expended	Insurance	S12	1,208	-	-	1,208	506
Total resources expended		S13	78,021	-	-	78,021	76,948
Net incoming/(outgoing) resources before transfers		S14	472	-	-	471	105
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	472	-	-	Transfer Error	105
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	472	-	-	#VALUE!	105
Total funds brought forward		S20	-	-	-	-	-
Total funds carried forward		S21	472	-	-	#VALUE!	105

Section B

Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year
		£ F01	£ F02	£ F03	£ F04
Fixed assets					
Tangible assets (Note 9)	B01	-	-	-	-
	B02	-	-	-	-
Investments (Note 10)	B03	-	-	-	-
Total fixed assets	B04	-	-	-	-
Current assets					
Stock and work in progress	B05	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-
(Short term) investments	B07	-	-	-	-
Cash at bank and in hand	B08	472	-	-	472
Total current assets	B09	472	-	-	472
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-
Net current assets/(liabilities)	B11	472	-	-	472
Total assets less current liabilities	B12	472	-	-	472
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-
Net assets	B15	472	-	-	472
Funds of the Charity					
Unrestricted funds	B16	-			-
	B17	-			-
Restricted income funds (Note 13)	B18		-		-
Endowment funds (Note 13)	B19			-	-
Total funds	B20	-	-	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name
	JE BRACE
JE Brace	



Total last
year
£

F05

-
-
-
-

-
-
-
106
106

-

106

106

-
-

106

-
-
-
-

-

Date of
approval

17/2/25

17/2/25

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
 - and with* ☒ Accounting Standards;
 - or ☐ Financial Reporting Standards for Smaller Enterprises (FRSSE);
 - and with the Charities Act.
- [** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">the charity becomes entitled to the resources;the trustees are virtually certain they will receive the resources; andthe monetary value can be measured with sufficient reliability. Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA. Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Incoming resources with related expenditure	
Grants and donations	
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE

Section C

Notes to the accounts

(cont)

Note 3

Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations	78,492	77,034
		-	-
		-	-
		-	-
		-	-
	Total	78,492	77,034

Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C

Notes to the accounts

(cont)

Note 4

Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Fundraising Fees	278	355
	Insurance	1,208	506
	Event Fees	103	6,013
		-	-
		-	-
	Total	1,588	6,874
Fundraising trading costs	Van Repairs	700	5,640
		-	-
		-	-
		-	-
		-	-
	Total	700	5,640
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	Vet fees	26,253	29,900
	Kennel Fees	47,319	34,133
	Dog grooming	653	100
	Donation refund	300	300
		-	-
	Total	74,525	64,433
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Section C

Notes to the accounts

(cont)

Note 5

Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6

Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £

Section C

Notes to the accounts

(cont)

Note 7

Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

Gross wages, salaries and benefits in kind
Employer's National Insurance costs
Pension costs

Total staff costs

This year £	Last year £
-	-
-	-
-	-
-	-

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

The costs of the scheme to the charity for the year
The amount of any contributions outstanding at the year end
The amount of any contributions prepaid at the year end

This year £	Last year £

Section C

Notes to the accounts

(cont)

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

3

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C

Notes to the accounts

(cont)

Note 9

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate						
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10

Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

Carrying (market) value at beginning of year

Add: additions to investments at cost

Less: disposals at carrying value

Add/(deduct): net gain/(loss) on revaluation

Carrying (market) value at end of year

£

	-
	-
	-
	-
	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

Investment properties

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
	-	-
er	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Section C

Notes to the accounts

(cont)

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Note 13

Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14

Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Section C

Notes to the accounts

(cont)

Note 15

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

1. DEFINITIONS:

- "Animal" means the dog described in clause 4 below
- "Provider" means Pebbles Legacy Dog Rescue (Registered Charity Number 1130055) described in clause 3.1 below
- "Re-Homer" means the person named in clause 3.2 who confirms his/her being over the age of 18 and agrees to be bound by the terms and conditions of this Agreement.

RECITALS:

The Provider wishes to find permanent homes for dogs that come into its own care from time to time to further their health and welfare needs. The Re-Homer would wish to provide such a home to the Animal and understands that the Provider will retain legal title (a "Lien") in the Animal provided solely in order that the Provider might agree to a transfer of title to ensure the future wellbeing of the Animal in consideration of the mutual satisfaction of these objectives, the Provider and the Re-Homer have agreed as follows:

1. THE PARTIES:

- 1.1 The Provider: Pebbles Legacy Dog Rescue (Registered Charity Number 1130055)
- 1.2 The Re-Homer:

Name:
Address:
Postcode:
Tel No:
Email Address:

2. THE ANIMAL:

Name:
Breed:
Sex:
Colour:
Age (in years):