

Charity Number: 1197255
Companies House Number: CE027740

NATIONAL PUG PROTECTION TRUST
UNAUDITED TRUSTEE'S REPORT
AND FINANCIAL STATEMENTS
FOR THE PERIOD TO 01ST MAY 2023

NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
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2023

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NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISORS FOR THE PERIOD TO 01ST MAY 2023

Trustees	Pauline Cunningham Deborah Lunnon Lorraine Callaghan
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Companies House Number	CE027740
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Charity Registered Number	1197255
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Registered Office Address	499 Footscray Road London SE9 3UH
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Accountants	Thomas & Clark Limited Tarnrigg Head Oulton Wigton CA7 0NS
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The Trustees present their annual report together with the financial statements for the period to 01 May 2023. The trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's Governing Document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015). The trustees (who are also directors of the charity for the purposes of the Companies House Act) confirm that the Annual Report and financial statements of the charity comply with current statutory requirements and the requirements of the charity's governing document.

OBJECTIVES AND AIMS

The charity's objectives are to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for pugs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage, re-homing dogs where possible.

OBJECTIVES, STRATEGIES AND ACTIVITIES

Formed during the pandemic to rescue pugs that can no longer be cared for or have been neglected and abused due to financial and emotional difficulties. We have a national network of volunteers who come together to collect surrendered dogs and help to transport them to appropriate foster homes. Whilst in these temporary foster homes the pugs are health checked, undergo a full and comprehensive behavioural assessment and where necessary are neutered and spayed..

As well as the wider team of volunteers we have a small dedicated team covering home-checks, social media , events, sponsorship and microchip details. The senior home-check volunteer receives applications from people wishing to adopt or foster a rescue pug. She is responsible for arranging the home-checks and sorting the relevant paperwork. If the applicant is suitable they receive an email of acceptance for either adopting or fostering. If it is a fostering applicant they receive a full foster pack which includes guidance and all the paperwork that they will need i.e. behavioural assessment, confidentiality agreement, charity discount letter for their vet and guidance on what is expected of them. Support to the adopter or foster carer is available 24/7.

We have a volunteer who ensures microchip details are updated and transferred over when appropriate. We attend regular events where we can give advice regarding the health of the breed through the work of the Pug Breed Clubs and where we raise awareness of our charity.

Fundraising activities are ongoing throughout the year mainly through our social media platforms and our website

PUBLIC BENEFIT

The promotion, protection and preservation of animal welfare in particular but not exclusively by
(a) the rescue of abandoned, neglected or abused animals;

(b) the provision of free veterinary care for rescued animals through approved veterinarian surgeons
where required;

(c) providing approved and experienced foster homes to care for rescued animals until such times as
permanent re-homing can take place;

(d) selecting appropriately experienced and safe homes for the re-homing of domesticated animals.

OUR VOLUNTEERS

We have an ever growing network of volunteers who give their time freely whilst holding down full time jobs. Due to the nature of rescue and the rapid response that is often needed our volunteers join together to form a team collecting, transporting and fostering pugs at a moments notice. The cases can be emotionally challenging but our volunteers act sensitively and confidentially. All of our members are unpaid volunteers. No one receives remuneration or benefits. We are extremely grateful to all of our volunteers who work tirelessly and effectively to help rescue pugs in need.

ACHIEVEMENTS AND PERFORMANCE

Starting a charity in lock-down and whilst there were already other pug charities in operation was never going to be an easy task, but we have slowly gained traction. We have partnered with a permanent pug-themed cafe to give us a regular base to attend and educate the public. We promote awareness on such things as eye care, BOAS and body condition. There have been several magazine articles written regarding the NPPT and its work in Rescue and Animal Care Magazine and Edition Dog.

We are a member of the Fund Raising Regulator, hold a lottery licence, have earned a Charity excellence mark and we are an approved Kennel Club breed rescue. We were invited by the Kennel Club to attend Discover Dogs 2022 in the breed rescue area.

We have rescued, rehabilitated and re-homed many pugs, some of which had been turned away from other rescues. We are able to loan out wheels for pugs that need assistance with their mobility. Our stock comes from wheels that have been donated to us and ones that we have purchased second-hand. People are able to loan these for a small donation and then return them to us when they are no longer required. It has been a fast-moving first year as a registered charity with many successes and achievements. Our volunteer groups are growing and our reputation as a fair and approachable rescue is growing. Our aim for the next year is to continue growing our volunteers and raising funds, attend more events and help to further educate people on the health of the pug dog by forging strong relationships with the pug dog clubs and the breed health councils.

FINANCIAL REVIEW

GOING CONCERN

The financial reports of the charity have been prepared on the going concern basis and will continue its operations into the foreseeable future.

PRINCIPAL RISKS AND UNCERTAINTIES

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

PRINCIPAL FUNDING

National Pug Protection Trust's chief sources of income are donations and fundraising.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The charity is registered as a Charitable Incorporated Organisation and is governed by the Governing Document dated 21 December 2021.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing Document.

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in select jurisdiction 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;
- Make judgements and estimates that are reasonable and prudent;
- observe the methods and principals in the Charities SORP;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations and the provisions of the governing document.

The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees, on 9 October 2023 and is signed on their behalf by:

.....
Mrs Deborah Lunnon

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF NATIONAL PUG PROTECTION TRUST (THE 'CHARITY')

I report to the charity Trustees on my examination of the accounts of the charity for the period to 01 May 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with 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 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 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 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 did not accord with the accounting records; or
- The accounts did 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.

Lee Thomas MAAT
09 October 2023

Thomas & Clark Limited
Tarnrigg Head, Oulton, Wigton CA7 0NS

NATIONAL PUG PROTECTION TRUST
 CHARITABLE INCORPORATED ORGANISATION
 STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD TO 01ST MAY 2023

	Unrestricted Funds 2023	Total Funds 2023
INCOME FROM	£	£
50/50 Games	5969	5969
Adoption Donations	12291	12291
Auction Income	18551	18551
Donations Received	36720	36720
NTTP Fundraising Events	347	347
One Lottery	237	237
Raffles	6683	6683
TOTAL INCOME	80798	80798
EXPENDITURE ON		
Direct Expenses	269	269
Dog Care / Products	1338	1338
Game Payouts	6547	6547
Merchandise For Auction	6388	6388
NPPT Official Merchandise	4986	4986
Packaging	208	208
Vet Fees	6318	6318
Advertising & Marketing	350	350
Accountancy Fees	612	612
Bank Fees	255	255
Insurance	625	625
Equipment Expensed	207	207
General Expenses	175	175
Legal Expenses	200	200
Licenses	70	70
Postage Freight & Courier	2784	2784
Printing & Stationery	116	116
Training	99	99
Telephone & Internet	60	60
Travel	347	347
Venue Hire	40	40
Volunteer Gifts	244	244
Website / Web Hosting	296	296
TOTAL EXPENDITURE	32534	32534

NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD TO 01ST MAY 2023

NET MOVEMENT IN FUNDS	48264	48264
RECONCILIATION OF FUNDS		
Total Funds Brought Forward	0	0
TOTAL FUNDS CARRIED FORWARD	48264	48264

NATIONAL PUG PROTECTION TRUST
 CHARITABLE INCORPORATED ORGANISATION
 BALANCE SHEET FOR THE PERIOD TO 01ST MAY 2023

	Notes	2023 £
FIXED ASSETS		
		0
CURRENT ASSETS		
Bank & Cash In Hand		48876
		48876
CREDITORS		
Trade Creditors Due within 1 year		12
Accruals		600
Total Creditors		612
NET CURRENT ASSETS (LIABILITIES)		48264
NET ASSETS		48264
CHARITY FUNDS		
Unrestricted Funds		48264
TOTAL FUNDS		48264

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf, by:

.....
 Mrs Deborah Lunnon

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view.

This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable, and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1.4 Going Concern

It is considered unlikely that the charity will continue as a going concern for the foreseeable future. At the date of approval of the accounts, the Charity is in the process of being wound up. The accounts have therefore been prepared on an alternative basis. This has not materially affected the balance sheet values

1.5 Average Number of Employees

Average number of employees during the year was 0.

1.6 Staff costs

Staff costs, including directors' remuneration, were as follows:

Wages and salaries 0.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

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

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. ACCOUNTING POLICIES (CONTINUED)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past events, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present

value of those amounts discounted at the pre-tax discount rate that reflects the risks specific to the liability.

The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.