

Charity number: 1197255
Companies house number: CE027740

NATIONAL PUG PROTECTION TRUST
UNAUDITED TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE PERIOD TO 01 MAY 2024

**NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
CONTENTS OF THE UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD TO 01 MAY 2024**

CONTENTS

Page

Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2-5
Independent examiner's report	6
Statement of financial activities	7
Balance Sheet	8
Notes to the financial statements	9-11

**NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISORS
FOR THE PERIOD TO 01 MAY 2024**

Trustees	Pauline Cunningham Julia Fionda Lorraine Callaghan
Companies House Number	CE027740
Charity Registered Number	1197255
Registered Office	499 Footscray Road London SE9 3UH
Accountants	RDM Accountancy Services Ltd 69 Mount Pleasant Road Hastings East Sussex TN34 3SJ

**NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT
FOR THE PERIOD TO 01 MAY 2024**

The Trustees present their annual report together with the financial statements for the period to 1 May 2024. 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 & 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 .

**NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT
FOR THE PERIOD TO 01 MAY 2024**

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. We have also just gone through a rebrand of the logo etc. and chose purple a; as this is the colour used to represent animals for Remembrance Day b; Pugs originate in China and were pets for Royalty so it was a fitting colour for the charity.

OUR TRUSTEES

The 3 trustees make up almost 70yrs in the breed and all own Pugs. Julia & Lorraine amongst their grumble have 2 rescue Pugs each and Pauline is a Championship Show Judge along with owning 3 black Pugs with the youngest Paton being the face of the charity in our logo's etc.. We give up our time to help the Pugs in need and ensure that our volunteers and members are always treated with respect and integrity. We couldn't do what we do without their amazing support and thank them for all their hard work. They really are the heart and soul of the charity and without which the trustees jobs would be much harder, so we thank them for everything they do.

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 to form a team collecting, transporting, and fostering pugs at a moment's notice. The cases can be emotionally challenging, but our volunteers act sensitively and confidentially. All our members are unpaid volunteers. No one receives remuneration or benefits. We are extremely grateful to all our volunteers who work tirelessly and effectively to help rescue Pugs in need.

ACHIEVEMENTS AND PERFORMANCE

This is the charities second full year and have grown in support, volunteers and funds. We have attended several events over the last 12months notably Crufts in March at the Pug breed ring with a breed awareness and health/wellbeing advice and leaflets given on the day. We also as a result of the awareness, literature and advice given won Breed Club Stand Competition winner, Toy Day 2024. We are a member of the Fund-Raising Regulator, hold a lottery license, have earned a Charity excellence mark and we are an approved Kennel Club breed rescue.

**NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT
FOR THE PERIOD TO 01 MAY 2024**

We have rescued, rehabilitated, and re-homed many pugs, some of which had been turned away from other rescues, abandoned and found as strays or local authorities have contacted us. We can 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 can loan these for a small donation and then return them to us when they are no longer required. It has been a fast-moving and the charity has gone from strength to strength only 2.5yrs into being 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 have as recent as January 2024 secured a partnership with The Northern Pug Dog Club a club that has been going for 75 years. In the last 12months we have had 70 Pugs in which we have managed to spay/neuter/dental, and anything required for each individual dog and rehome into their forever homes.

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).

**NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT
FOR THE PERIOD TO 01 MAY 2024**

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 10 June 2024 and is signed on their behalf by:

.....

Ms. Pauline Cunningham, Chair

**NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD TO 01 MAY 2024**

**INDEPENDENT EXAMINER'S 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 1 May 2024.

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.

Rosie Murphy FMAAT Cert HE (Open)

10 June 2024

RDM Accountancy Services Ltd
69 Mount Pleasant Road, Hastings TN34 3SJ

NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD TO 01 MAY 2024

	Unrestricted funds 2024	Total funds 2024	Total funds 2023
INCOME FROM	£	£	£
50/50 Games	9,385	9,385	5,969
Adoption Donations	21,122	21,122	12,291
Auction Income	19,370	19,370	18,551
Donations Received	21,114	21,114	36,720
NTTP Fundraising Events	865	865	347
One Lottery	3,062	3,062	237
Raffles	3,102	3,102	6,683
Interest Received	6	6	-
TOTAL INCOME	78,026	78,026	80,798
EXPENDITURE ON			
Direct Expenses	1,473	1,473	269
Dog Care / Products	2,755	2,755	1,338
Game Payouts	3,695	3,695	6,547
Merchandise for Auction	7,223	7,223	6,388
NPPT Official Merchandise	415	415	4,986
Packaging	112	112	208
Vet Fees	22,327	22,327	6,318
Advertising and marketing	-	-	350
Accountancy fees	1,142	1,142	612
Bank charges	321	321	255
Insurance	282	282	625
Equipment Expensed	282	282	207
General Expenses	149	149	175
IT Software	198	198	-
Legal Expenses	-	-	200
Licenses	-	-	70
Postage	3,005	3,005	2,784
Printing & Stationary	805	805	116
Training	-	-	99
Telephone & Internet	106	106	60
Travel	271	271	347
Venue Hire	-	-	40
Volunteer Gifts	-	-	244
Website / Web Hosting	467	467	296
TOTAL EXPENDITURE	45,028	45,028	32,534
NET MOVEMENT IN FUNDS	32,998	32,998	48,264
RECONCILIATION OF FUNDS			
Total funds Brought forward	48,264	48,264	-
TOTAL FUNDS CARRIED FORWARD	81,262	81,262	48,264

NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET
FOR THE PERIOD TO 01 MAY 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets				-	-
CURRENT ASSETS					
Cash at bank and in hand			81,089		48,876
Prepayments			<u>773</u>		<u>-</u>
			81,862		48,876
CREDITORS					
Trade Creditors			-		12
Accruals and deferred income			<u>600</u>		<u>600</u>
			600		612
NET CURRENT ASSETS			<u>81,262</u>		<u>48,264</u>
NET ASSETS			<u>81,262</u>		<u>48,264</u>
CHARITY FUNDS					
Funds at 2 May 2023			48,264		-
Unrestricted Funds			<u>32,998</u>		<u>48,264</u>
TOTAL FUNDS			<u>81,262</u>		<u>48,264</u>

The financial statements were approved and authorised for issue by the Trustees on 9 June 2024 and signed on their behalf, by:

.....

Ms. Pauline Cunningham, Chair

**NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD TO 01 MAY 2024**

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.

**NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE PERIOD TO 01 MAY 2024**

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 likely that the charity will continue as a going concern for the foreseeable future. The accounts have therefore been prepared on a going concern basis.

1.5 Average Number of Employees

Average number of employees during the year was 0. (2023: 0)

1.6 Staff costs

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

Wages & 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.

**NATIONAL PUG PROTECTION TRUST
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE PERIOD TO 01 MAY 2024**

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.