

Charity registration number: 276067

The Pug Dog Welfare & Rescue Association

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

The Pug Dog Welfare & Rescue Association

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The Pug Dog Welfare & Rescue Association

Reference and Administrative Details

Trustees	Robin Coulter
	Andrea Slater
	Charlotte Hill
	Paula Parke
	Yasmin Tompkins
Principal Office	1 Deer Hill
	Brocton
	Stafford
	ST17 0UA
Charity Registration Number	276067
Independent Examiner	John O'Brien, employee of
	Community Accounting Plus
	Units 1 & 2 North West
	41 Talbot Street
	Nottingham NG1 5GL

The Pug Dog Welfare & Rescue Association

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Trustees

Robin Coulter

Andrea Slater

Charlotte Hill

Paula Parke (appointed 1 January 2021)

Yasmin Tompkins (appointed 12 March 2021)

Alison Mount (resigned 31 December 2020)

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its constitution deed adopted 20/02/1978 and most recently amended 23/03/2014.

Recruitment and appointment of trustees

Potential new trustees are identified by existing trustees generally, but not exclusively, from active volunteers who have shown both skills which would be an asset to the governing body and the necessary commitment to the charity. Following a successful interview, potential trustees are proposed and seconded by existing trustees and, if supported by a 3/4 majority of serving trustees, take up their position following successful background checks where appropriate.

Objectives and activities

Objects and aims

The charity's objectives are to relieve the suffering and distress of pug dogs in need of care and attention, including veterinary attention.

Objectives, strategies and activities

Our national network of volunteers take surrender calls from within their areas and arrange pick up, transport and placement in temporary foster homes. This allows a veterinary health check, behavioural assessment and neutering if necessary.

These volunteers also receive applications from applicants wishing to adopt a rescue pug, home check suitable applicants and arrange adoption. At all stages, the volunteer ensures microchip details are updated.

We attend appropriate events where we can give advice regarding the breed and raise awareness of our charity. Local social events are also organised to share information and raise awareness and funds although, with the COVID-19 pandemic, these activities have been severely restricted.

Several fundraising activities are ongoing throughout the year chiefly via our presence on social media and the web.

Public benefit

We relieve the mental stress for pug owners who, for whatever reason, find themselves unable to keep their pet pugs. We unite surrendered pugs with suitable forever homes where the new owner has a particular wish to offer a home to a rescue pug. We offer support and advice to any pug owner who contacts us.

The Pug Dog Welfare & Rescue Association

Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

We continue to realise the value of our many volunteers who give their time freely. Many have part or fulltime jobs and our work can require a quick response, often at unsociable times. Often the work of surrender is emotionally challenging but our workers act sensibly yet sensitively.

Our supporters are devoted and continue to help us meet our not inconsiderable expenses.

Organisational structure

We have no staff, just unpaid volunteers. No one receives remuneration or benefits other than reimbursement of authorised costs incurred in the day to day work of our charity.

Achievements and performance

A total of 252 pugs came to our attention during the year; a significant reduction on the 388 of the previous year, and almost certainly due to the measures taken to contain the pandemic with people finding more time for their pet dogs. 26 did not progress to surrender for various reasons such as change of mind, rehoming within the family, etc. Despite operational challenges, forever homes were found for 201, with long term foster homes found for 11 pugs. These are generally pugs with serious uninsurable health problems and potential costly ongoing veterinary costs. One was rehomed with another specialist charity because of severe behavioural problems and sadly 6 were euthanised during the year because of serious health issues.

In an extraordinary and challenging year we again appreciate the value of our many volunteers who give their time freely. Many have part or fulltime jobs and our work can require a quick response, often at unsociable times. The process of surrender and subsequent care prior to rehoming is frequently emotionally challenging, but our workers act sensibly and with sensitivity. Their support continues even after a pug has found its 'Forever Home'. We were largely forced to resort to remote home checking and restricted travel, pick up and handover of pugs. Video conferencing was our only means of holding meetings and our AGM was a particular challenge.

Our small fundraising team worked tirelessly and met the challenge of 2020.

Supporters of our charity are passionate, devoted and extremely generous and continue to help us meet our not inconsiderable expenses

Three trustees stepped down during the year and the end of the year sadly saw the departure of four long-serving people; our trustee and one-time Chairman Alison Mount, our Patron Wendy Tudor-Morgan, our President Janet Thomson who had also served several years as Secretary, and our Vice President His Honour David Wilcox

The Pug Dog Welfare & Rescue Association

Trustees' Report

Financial review

Despite an extraordinary year caused by the pandemic, our expenditure exceeded income by only a relatively small amount of just over £6,000. Activities, including rehoming and physical events, were restricted but income from our loyal and generous supporters was similar to 2019 and online fundraising remained at a high level. Direct expenditure on rescued pugs, for the main part veterinary costs, increased by just over £4,000.

Legacies are naturally a varying source of income and we received £2,000 during the year, compared to over £200,000 in 2019. We aim to invest any legacies, drawing only on any interest generated. This interest boosted our income by almost £26,000 but, perhaps more importantly, the invested assets rose in value by almost £110,000.

We are currently financially sound and have no creditors. We are strongly reliant on fundraising and bad publicity could affect this source. We undertake to meet veterinary costs for any pre-existing health conditions an adopted pug has and 46% of our veterinary costs were for dogs surrendered in previous years. We have some flexibility with our costs should the need arise; for example reviewing this policy which is fairly unusual for a dog rescue charity.

Policy on reserves

Our policy with money from legacies is, as far as sensible, to add to our existing assets which are spread across 3 different COIF funds, utilising only the interest generated. Veterinary costs have risen year on year and have always constituted a large proportion of our overall expenses. In 2020 84% of our spending was for veterinary treatment. This high percentage has always been the case and not surprising considering the health problems presented by a number of our surrendered dogs. However, the cost is unpredictable and difficult to budget for, and it is therefore necessary to maintain a fairly high sum in an easy access, but unfortunately low interest account.

The Pug Dog Welfare & Rescue Association

Statement of Trustees' Responsibilities

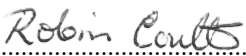
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 19/10/2021 and signed on its behalf by:



Robin Coulter
Trustee

The Pug Dog Welfare & Rescue Association

Independent Examiner's Report to the trustees of The Pug Dog Welfare & Rescue Association

Independent examiner's report to the trustees of The Pug Dog Welfare & Rescue Association

I report to the trustees on my examination of the accounts of The Pug Dog Welfare & Rescue Association (the Charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity 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 Charity'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.

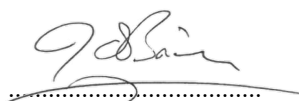
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Charity 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 accounting 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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 19/10/21

The Pug Dog Welfare & Rescue Association

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:				
Donations and legacies	2	140,423	140,423	342,075
Other trading activities	3	98,840	98,840	107,624
Investment income	4	25,928	25,928	20,362
Total Income		<u>265,191</u>	<u>265,191</u>	<u>470,061</u>
Expenditure on:				
Charitable activities	5	<u>(271,314)</u>	<u>(271,314)</u>	<u>(264,761)</u>
Total Expenditure		<u>(271,314)</u>	<u>(271,314)</u>	<u>(264,761)</u>
Gains/losses on investment assets		<u>109,425</u>	<u>109,425</u>	<u>96,947</u>
Net movement in funds		103,302	103,302	302,247
Reconciliation of funds				
Total funds brought forward		<u>913,528</u>	<u>913,528</u>	<u>611,281</u>
Total funds carried forward		<u>1,016,830</u>	<u>1,016,830</u>	<u>913,528</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

The Pug Dog Welfare & Rescue Association

Statement of Financial Activities for the Year Ended 31 December 2020

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Total 2019 £
Income and Endowments from:			
Donations and legacies	2	342,075	342,075
Other trading activities	3	107,624	107,624
Investment income	4	<u>20,362</u>	<u>20,362</u>
Total Income		<u>470,061</u>	<u>470,061</u>
Expenditure on:			
Charitable activities	5	<u>(264,761)</u>	<u>(264,761)</u>
Total Expenditure		<u>(264,761)</u>	<u>(264,761)</u>
Gains/losses on investment assets		<u>96,947</u>	<u>96,947</u>
Net movement in funds		302,247	302,247
Reconciliation of funds			
Total funds brought forward		<u>611,281</u>	<u>611,281</u>
Total funds carried forward		<u><u>913,528</u></u>	<u><u>913,528</u></u>

The Pug Dog Welfare & Rescue Association

(Registration number: 276067)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Investments	8	926,104	816,679
Current assets			
Stocks	9	2,460	3,013
Cash at bank and in hand		<u>90,282</u>	<u>94,844</u>
		92,742	97,857
Creditors: Amounts falling due within one year	10	<u>(2,016)</u>	<u>(1,008)</u>
Net current assets		<u>90,726</u>	<u>96,849</u>
Net assets		<u><u>1,016,830</u></u>	<u><u>913,528</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,016,830</u>	<u>913,528</u>
Total funds		<u><u>1,016,830</u></u>	<u><u>913,528</u></u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on ...19/10/2021.. and signed on their behalf by:



Robin Coulter
Trustee

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Pug Dog Welfare & Rescue Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2020

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Donations and legacies;			
Donations from individuals	138,423	138,423	139,344
Legacies	2,000	2,000	202,731
	<u>140,423</u>	<u>140,423</u>	<u>342,075</u>

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Events income;			
Other events income	3,205	3,205	14,572
Other income from other trading activities	95,635	95,635	93,052
	<u>98,840</u>	<u>98,840</u>	<u>107,624</u>

4 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Income from dividends;			
Dividends receivable from other unlisted investments	25,906	25,906	20,300
Interest receivable and similar income;			
Interest receivable on bank deposits	22	22	62
	<u>25,928</u>	<u>25,928</u>	<u>20,362</u>

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2020

5 Expenditure on charitable activities

	Unrestricted General funds £	Total 2020 £	Total 2019 £
Veterinary fees	227,636	227,636	222,474
Transportation	2,579	2,579	3,755
Kennelling & food	1,850	1,850	1,022
Pug purchases	-	-	415
Fundraising	21,728	21,728	12,349
Phone	3,314	3,314	3,463
Website	3,778	3,778	1,436
Sundry expenses	747	747	2,483
Events	683	683	3,569
Newsletter	1,003	1,003	1,718
Printing, postage & stationery	1,117	1,117	1,528
Travel	116	116	1,221
Insurance & accountancy	1,833	1,833	1,939
Donations paid	-	-	850
Cost of sales (merchandise)	4,341	4,341	6,539
Software	589	589	-
	<u>271,314</u>	<u>271,314</u>	<u>264,761</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Fixed asset investments

	2020 £	2019 £
Other investments	<u>926,104</u>	<u>816,679</u>

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2020

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 January 2020	816,679	816,679
Revaluation	<u>109,425</u>	<u>109,425</u>
At 31 December 2020	<u>926,104</u>	<u>926,104</u>
Net book value		
At 31 December 2020	<u>926,104</u>	<u>926,104</u>
At 31 December 2019	<u>816,679</u>	<u>816,679</u>

Investments held at 31/12/2020 comprised:
 COIF Investment Fund - 10540.77 units;
 COIF Fixed Interest Fund - 110509.8 units;
 COIF Global Equity Fund - 234644.81 units.

9 Stock

	2020 £	2019 £
Finished goods	<u>2,460</u>	<u>3,013</u>

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	<u>2,016</u>	<u>1,008</u>

11 Analysis of net assets between funds

	Unrestricted funds	2020 Total funds
	General £	£
Fixed asset investments	926,104	926,104
Current assets	92,742	92,742
Current liabilities	<u>(2,016)</u>	<u>(2,016)</u>
Total net assets	<u>1,016,830</u>	<u>1,016,830</u>

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2020

	Unrestricted funds	2019 Total funds
	General £	£
Fixed asset investments	816,679	816,679
Current assets	97,857	97,857
Current liabilities	(1,008)	(1,008)
Total net assets	<u>913,528</u>	<u>913,528</u>

12 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2020 £	2019 £
Independent examination	840	840
	<u>840</u>	<u>840</u>

13 Related party transactions

There were no related party transactions in the year.