

Charity registration number: 276067

The Pug Dog Welfare & Rescue Association

Annual Report and Financial Statements

for the Year Ended 31 December 2021

The Pug Dog Welfare & Rescue Association

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The Pug Dog Welfare & Rescue Association

Reference and Administrative Details

Trustees	Charlotte Hill, Chair
	Paula Parke, Acting Secretary
	Robin Coulter, Treasurer
	Andrea Slater
	Yasmin Tompkins
	Jonathan Brown
	Joanna Tudor-Blakeway
Charity Registration Number	276067
Principal Office	1 Deer Hill
	Brocton
	Stafford
	ST17 0UA
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 2021.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Charlotte Hill, Chair
	Paula Parke, Acting Secretary (appointed 1 January 2021)
	Robin Coulter, Treasurer
	Andrea Slater
	Yasmin Tompkins (appointed 5 March 2021)
	Jonathan Brown (appointed 23 March 2021)
	Joanna Tudor-Blakeway (appointed 23 March 2021)

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 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.

The Pug Dog Welfare & Rescue Association

Trustees' Report

Use of volunteers

We continue to realise the value of our many volunteers who give their time freely. Many have part or full-time 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.

We cannot overemphasize our appreciation of our volunteers. The unpaid hours they give, often fitting in the charity work around their full or part-time jobs, enables us to boast that over 90% of our annual income was spent directly on the welfare of pugs surrendered to us.

We continue to receive generous support, not just financially. Some of these supporters remain anonymous and many without any individual acknowledgement. We are grateful for these kindhearted people without whom we would be unable to continue our work.

Achievements and performance

It was quite a difficult year for the charity, as in many cases, COVID lockdown restrictions made the transportation and rehoming of pugs challenging. Nevertheless, the charity succeeded in rescuing all the pugs in need of such rescue and all were placed in successful foster homes and/or permanent homes. In particular, we have seen an increase in the number of older pugs in need of our assistance. The charity has likewise succeeded in placing certain pugs with long-term health conditions in long-term foster arrangements, where they will stay for the rest of their lives.

PDWRA normally attends events such as shows and events such as Discover Dogs and Crufts; however, these activities were somewhat curtailed due to COVID and are just beginning again. Attendance at such events (where possible) has allowed us to provide advice about the breed and to increase awareness of our charity and its activities. Local groups of the charity in various regions around the UK have been similarly active, where possible.

We have been very busy with fundraising activities. These have taken the form of events where permitted by the restrictions in many regions of the UK, but in particular, fundraising activities via our presence on social media. These have been extremely successful.

The Pug Dog Welfare & Rescue Association

Trustees' Report

Financial review

A second difficult year with, like most charities, some of our supporters facing changes to their personal circumstances. Although donations and fundraising were down by around £75k compared to 2020, we were fortunate to receive legacies totaling some £32k and our veterinary bills saw a small decrease of £16k. These factors, combined with a decrease in fundraising and website development expenditure, resulted in only a small excess of expenditure over receipts of £2.5k. Our invested legacies performed well with an increase in value of £107k across our funds leading to an overall £104.5k net increase in our funds.

We are currently financially sound with no creditors. A significant percentage of our income is from fundraising, and we are acutely aware that this is currently managed by a very small number of very dedicated individuals. Donations continue from our regular supporters and we look forward to being able to meet more of them as nationwide events become a possibility once again

Policy on reserves

With the unknown challenge of Brexit and subsequently the even larger challenge of the COVID-19 pandemic we maintained a fairly high reserve of £60k in a low interest but easy access savings account. This reserve amounts to approximately 25% of our annual expenditure. Veterinary bills formed 88% of our total expenditure. Such bills are unpredictable and difficult to budget for but, with the invaluable support of our veterinary advisors, we continue to make concerted efforts to eliminate unnecessary costs. The reserve amount is reviewed annually and as we did not need to draw on it during 2021, it may well be reduced in the future.

Our policy with substantial legacies is, where possible, to add these to our existing investments which are spread over 3 different COIF funds, utilising only the interest generated. These funds yielded almost £26k in 2021, similar to the previous year.

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.

The Pug Dog Welfare & Rescue Association

Statement of Trustees' Responsibilities

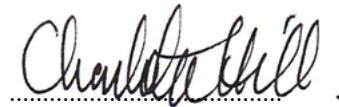
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 .28/03/2022... and signed on its behalf by:



Charlotte Hill
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 2021.

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').

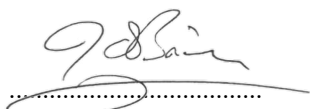
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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: 28/03/2022

The Pug Dog Welfare & Rescue Association

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	152,108	152,108	140,423
Other trading activities	3	59,761	59,761	98,840
Investment income	4	25,817	25,817	25,928
Total Income		<u>237,686</u>	<u>237,686</u>	<u>265,191</u>
Expenditure on:				
Charitable activities	5	(240,199)	(240,199)	(271,314)
Total Expenditure		<u>(240,199)</u>	<u>(240,199)</u>	<u>(271,314)</u>
Gains/losses on investment assets		<u>106,997</u>	<u>106,997</u>	<u>109,425</u>
Net movement in funds		104,484	104,484	103,302
Reconciliation of funds				
Total funds brought forward		<u>1,016,830</u>	<u>1,016,830</u>	<u>913,528</u>
Total funds carried forward		<u><u>1,121,314</u></u>	<u><u>1,121,314</u></u>	<u><u>1,016,830</u></u>

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

The notes on pages 10 to 15 form an integral part of these financial statements.

The Pug Dog Welfare & Rescue Association

Statement of Financial Activities for the Year Ended 31 December 2021

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

	Note	Unrestricted £	Total 2020 £
Income and Endowments from:			
Donations and legacies	2	140,423	140,423
Other trading activities	3	98,840	98,840
Investment income	4	25,928	25,928
Total Income		<u>265,191</u>	<u>265,191</u>
Expenditure on:			
Charitable activities	5	<u>(271,314)</u>	<u>(271,314)</u>
Total Expenditure		<u>(271,314)</u>	<u>(271,314)</u>
Gains/losses on investment assets		<u>109,425</u>	<u>109,425</u>
Net movement in funds		103,302	103,302
Reconciliation of funds			
Total funds brought forward		<u>913,528</u>	<u>913,528</u>
Total funds carried forward		<u><u>1,016,830</u></u>	<u><u>1,016,830</u></u>


The notes on pages 10 to 15 form an integral part of these financial statements.

The Pug Dog Welfare & Rescue Association

**(Registration number: 276067)
Balance Sheet as at 31 December 2021**

	Note	2021 £	2020 £
Fixed assets			
Investments	8	1,033,101	926,104
Current assets			
Stocks	9	2,319	2,460
Debtors	10	2,501	-
Cash at bank and in hand	11	84,425	90,282
		89,245	92,742
Creditors: Amounts falling due within one year	12	(1,032)	(2,016)
Net current assets		88,213	90,726
Net assets		1,121,314	1,016,830
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		1,121,314	1,016,830
Total funds		1,121,314	1,016,830

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 28th March 2022 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 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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.

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2021

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.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2021

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 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	117,872	117,872	138,423
Legacies	34,236	34,236	2,000
	<u>152,108</u>	<u>152,108</u>	<u>140,423</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2020 £
Events income;			
Other events income	1,040	1,040	3,205
Other income from other trading activities	58,721	58,721	95,635
	<u>59,761</u>	<u>59,761</u>	<u>98,840</u>

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Income from dividends;			
Dividends receivable from other unlisted investments	25,811	25,811	25,906
Interest receivable and similar income;			
Interest receivable on bank deposits	6	6	22
	<u>25,817</u>	<u>25,817</u>	<u>25,928</u>

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2021

5 Expenditure on charitable activities

	Unrestricted General funds £	Total 2021 £	Total 2020 £
Veterinary fees	211,180	211,180	227,636
Transportation	4,380	4,380	2,579
Kennelling & food	327	327	1,850
Fundraising	14,595	14,595	21,728
Phone	1,542	1,542	3,314
Website	1,235	1,235	3,778
Sundry expenses	2,077	2,077	747
Events	-	-	683
Newsletter	465	465	1,003
Printing, postage & stationery	282	282	1,117
Travel	95	95	116
Insurance & accountancy	1,329	1,329	1,833
Donations paid	400	400	-
Cost of sales (merchandise)	639	639	4,341
Software	-	-	589
Paypal & Virgin Giving fees	1,153	1,153	-
Legal fees	500	500	-
	<u>240,199</u>	<u>240,199</u>	<u>271,314</u>

6 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:

	2021 £	2020 £
Independent examination	860	840
	<u>860</u>	<u>840</u>

7 Taxation

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

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Fixed asset investments

	2021 £	2020 £
Other investments	<u>1,033,101</u>	<u>926,104</u>

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 January 2021	926,104	926,104
Revaluation	<u>106,997</u>	<u>106,997</u>
At 31 December 2021	<u>1,033,101</u>	<u>1,033,101</u>
Net book value		
At 31 December 2021	<u>1,033,101</u>	<u>1,033,101</u>
At 31 December 2020	<u>926,104</u>	<u>926,104</u>

Investments held at 31/12/2021 comprised:
COIF Investment Fund - 10540.77 units;
COIF Fixed Interest Fund - 110509.8 units;
COIF Global Equity Fund - 234644.81 units.

9 Stock

	2021 £	2020 £
Finished goods	<u>2,319</u>	<u>2,460</u>

10 Debtors

	2021 £	2020 £
Prepayments	525	-
Accrued income	<u>1,976</u>	<u>-</u>
	<u>2,501</u>	<u>-</u>

The Pug Dog Welfare & Rescue Association

Notes to the Financial Statements for the Year Ended 31 December 2021

11 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>84,425</u>	<u>90,282</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>1,032</u>	<u>2,016</u>

13 Analysis of net assets between funds

	Unrestricted General £	2021 Total funds £
Fixed asset investments	1,033,101	1,033,101
Current assets	89,245	89,245
Current liabilities	<u>(1,032)</u>	<u>(1,032)</u>
Total net assets	<u>1,121,314</u>	<u>1,121,314</u>
	Unrestricted General £	2020 Total funds £
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>

14 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.