

Charity registration number: 276067

# The Pug Dog Welfare & Rescue Association

Annual Report and Financial Statements

for the Year Ended 31 December 2024

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**

<b>Trustees</b>	Jonathan Brown
	Paula Parke
	Alison Dean, Secretary
	Anne McDonald
	Kay Greene
	Robin Green
<b>Charity Registration Number</b>	276067
<b>Principal Office</b>	Lychett House
	13 Freeland Park
	Wareham Road
	Poole
	Dorset
	BH16 6FA
<b>Independent Examiner</b>	Eva Stevens, 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 2024.

### **Trustees and officers**

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

Trustees:	Charlotte Hill, Chair (resigned 9 February 2025)
	Jonathan Brown
	Paula Parke
	Alison Dean, Secretary
	Anne McDonald (appointed 8 April 2025)
	Kay Greene (appointed 8 April 2025)
	Robin Green (appointed 15 March 2025)

### **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 two means:

- (1) by advertisement, primarily in PDWRA newsletters and other publications; and
- (2) 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.

#### ***Organisational structure***

We use our website, newsletter and other social media platforms to invite applications to become a trustee with the charity. Interested individuals complete an application form which is reviewed by existing trustees.

The prospective trustees are then interviewed by two existing trustees for suitability and to match skills within the existing collective skills audit of the wider trustee team. If successful at interview, then two suitable references are required before an appointment is confirmed. All trustees are expected to comply with the charity's Trustee Code of Conduct Policy which includes the Nolan Principles, each trustee signs a copy accepting this code of conduct for personnel record storage.

### **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.

# **The Pug Dog Welfare & Rescue Association**

## **Trustees' Report (continued)**

### ***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.

### ***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.

### ***Achievements and performance***

Despite significant challenges of limited human resources, both at trustee level and operational volunteer level, the charity has continued to operate to fulfil the charity's objects to the best of its ability. These limitations have led the charity to pause operations temporarily on occasions in order to safely and effectively manage the wellbeing of the volume of pug dogs in their care at any one time.

Between 1st January – 31st December 2024, a total of 271 pug dogs were placed into forever homes. This was an uplift of 20% to the previous year.

The charity relies solely on volunteers to deliver our charitable aims on a day-to-day basis, and this is hugely appreciated, although this does need further consideration to effectively maintain operations as a sustainable model longer term.

We also continue to rely on generous donations from our supporters and truly appreciate all the efforts made by our volunteers in helping us to raise funds. We have received several legacies which are always welcomed. Presently our veterinary expenses supporting pugs with complex clinical issues has exceeded our income as it did the previous year. This is despite the vigilance in veterinary service provision championed by our volunteer veterinary advisor and volunteer area co-ordinators.

The charity receives services voluntarily from 1st Option Digital in respect of newsletter development, production and circulation as well as aspects of social media oversight. The charity pays for a bookkeeper to support the treasurer role and provide operational rigour in our financial affairs. The charity also pays for website and webmail oversight ensuring the charity has a compliant and reliable communication platform.

# **The Pug Dog Welfare & Rescue Association**

## **Trustees' Report (continued)**

### ***Public benefit***

Surrendering a much-loved pet is always a difficult and upsetting decision for the pugs owner. To be able to trust our charity with the ongoing care and love for their pet is a real privilege. We do not judge and appreciate that for whatever reason, people may find themselves in a position where they are unable to keep their pet pug dog. So, with lots of attention to detail, and by using a well-tested process, we are able to connect surrendered pugs with a forever home where their new owner has a genuine desire to care for a rescue pug. We will also 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.

### **Financial review**

#### ***Policy on reserves***

Veterinary bills forms most of the association's 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. Our policy with substantial legacies is, where possible, to add these to our existing investments which are spread over 3 different Charity Official Investment Funds, utilising only the interest generated.

#### ***Major risks and management of those risks***

##### ***Financial risk***

The association is committed to paying for veterinary treatment for existing conditions in dogs which are then fostered or adopted. Fulfilling this commitment is putting significant pressure on the association's finances resulting in a depleted reserve balance.

In addition, inflation in the veterinary care and animal pharmaceutical industries have added further cost pressures which are unavoidable.

# **The Pug Dog Welfare & Rescue Association**

## **Trustees' Report (continued)**

### **Statement of 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 Charities (Accounts and Reports) Regulations 2008, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 17/10/2025 and signed on its behalf by:



Jonathan Brown  
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 2024.

#### **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').

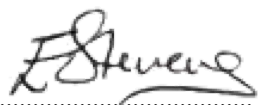
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **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.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus  
Member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

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

Date: 29/10/2025



## The Pug Dog Welfare & Rescue Association

### Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	57,223	57,223	51,195
Charitable activities	3	65,644	65,644	56,653
Other trading activities	4	18,803	18,803	25,370
Investment income	5	27,548	27,548	26,949
Total Income		<u>169,218</u>	<u>169,218</u>	<u>160,167</u>
<b>Expenditure on:</b>				
Charitable activities	6	(341,082)	(341,082)	(267,137)
Total Expenditure		<u>(341,082)</u>	<u>(341,082)</u>	<u>(267,137)</u>
Gains/losses on investment assets		<u>31,402</u>	<u>31,402</u>	<u>103,572</u>
Net movement in funds		(140,462)	(140,462)	(3,398)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,245,295</u>	<u>1,245,295</u>	<u>1,248,693</u>
Total funds carried forward		<u><u>1,104,833</u></u>	<u><u>1,104,833</u></u>	<u><u>1,245,295</u></u>

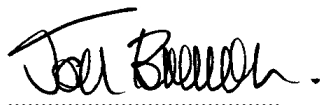
All of the charity's activities derive from continuing operations during the above two periods.

# The Pug Dog Welfare & Rescue Association

(Registration number: 276067)  
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Investments	9	1,030,512	999,110
<b>Current assets</b>			
Debtors	10	6,672	4,630
Cash at bank and in hand	11	<u>81,877</u>	<u>254,345</u>
		88,549	258,975
<b>Creditors: Amounts falling due within one year</b>	12	<u>(14,228)</u>	<u>(12,790)</u>
<b>Net current assets</b>		<u>74,321</u>	<u>246,185</u>
<b>Net assets</b>		<u><u>1,104,833</u></u>	<u><u>1,245,295</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,104,833</u>	<u>1,245,295</u>
<b>Total funds</b>		<u><u>1,104,833</u></u>	<u><u>1,245,295</u></u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 17/10/2025 and signed on their behalf by:



Jonathan Brown  
Trustee

# The Pug Dog Welfare & Rescue Association

## Cash Flow Statement for the Year Ended 31 December 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash expenditure		(140,462)	(3,398)
<b>Adjustments to cash flows from non-cash items</b>			
Investment income	5	(27,548)	(26,949)
Revaluation of investments		<u>(31,402)</u>	<u>(103,572)</u>
		(199,412)	(133,919)
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	10	(2,042)	85,516
Increase in creditors	12	<u>1,438</u>	<u>11,698</u>
Net cash flows from operating activities		<u>(200,016)</u>	<u>(36,705)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	2,090	2,109
Income from dividends	5	<u>25,458</u>	<u>24,840</u>
Net cash flows from investing activities		<u>27,548</u>	<u>26,949</u>
Net decrease in cash and cash equivalents		(172,468)	(9,756)
Cash and cash equivalents at 1 January		<u>254,345</u>	<u>264,101</u>
Cash and cash equivalents at 31 December		<u><u>81,877</u></u>	<u><u>254,345</u></u>
<b>Reconciliation of net cash flow to movement in net funds</b>			
Decrease in cash		(172,468)	(9,756)
Net funds at 1 January 2024		<u>254,345</u>	<u>264,101</u>
Net funds at 31 December 2024		<u><u>81,877</u></u>	<u><u>254,345</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

# **The Pug Dog Welfare & Rescue Association**

## **Notes to the Financial Statements for the Year Ended 31 December 2024**

### **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.

#### **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.

#### ***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.

## **The Pug Dog Welfare & Rescue Association**

### **Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

#### **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.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **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.

## The Pug Dog Welfare & Rescue Association

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	40,790	40,790	50,303
Legacies	16,433	16,433	892
	<u>57,223</u>	<u>57,223</u>	<u>51,195</u>

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Adoption fees	64,120	64,120	54,359
Merchandise	1,524	1,524	2,294
	<u>65,644</u>	<u>65,644</u>	<u>56,653</u>

#### 4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Fundraising	18,803	18,803	25,370
	<u>18,803</u>	<u>18,803</u>	<u>25,370</u>

## The Pug Dog Welfare & Rescue Association

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Income from dividends;			
Dividends receivable from other unlisted investments	25,458	25,458	24,840
Interest receivable and similar income;			
Interest receivable on bank deposits	2,090	2,090	2,109
	<u>27,548</u>	<u>27,548</u>	<u>26,949</u>

#### 6 Expenditure on charitable activities

	Unrestricted General funds £	Total 2024 £	Total 2023 £
Veterinary fees	279,906	279,906	233,396
Transportation	3,270	3,270	2,525
Kennelling & food	952	952	995
Fundraising	25,364	25,364	12,142
Phone & Internet	1,596	1,596	1,465
Website	4,810	4,810	1,499
Sundry expenses	2,851	2,851	3,429
Events	224	224	42
Advertising	1,053	1,053	176
Printing, postage & stationery	70	70	553
Travel	770	770	-
Insurance & accountancy	14,996	14,996	8,931
Donations paid	126	126	-
Merchandise	-	-	1,260
Software	589	589	100
Paypal fees	848	848	624
IT Software & Consumables	1,252	1,252	-
General Expense	2,305	2,305	-
Bank Fees	100	100	-
	<u>341,082</u>	<u>341,082</u>	<u>267,137</u>

# The Pug Dog Welfare & Rescue Association

## Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

### 7 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:

	2024 £	2023 £
Independent examination	1,045	1,005
	<u>1,045</u>	<u>1,005</u>

### 8 Taxation

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

### 9 Fixed asset investments

	2024 £	2023 £
Other investments	<u>1,030,512</u>	<u>999,110</u>

#### Other investments

	Unlisted investments £	Total £
<b>Cost or Valuation</b>		
At 1 January 2024	999,110	999,110
Revaluation	<u>31,402</u>	<u>31,402</u>
At 31 December 2024	<u>1,030,512</u>	<u>1,030,512</u>
<b>Net book value</b>		
At 31 December 2024	<u>1,030,512</u>	<u>1,030,512</u>
At 31 December 2023	<u>999,110</u>	<u>999,110</u>

Investments held at 31/12/2024 comprised:  
COIF Investment Fund - 10540.77 units;  
COIF Fixed Interest Fund - 110509.8 units;  
COIF Global Equity Fund - 234644.81 units.

### 10 Debtors

	2024 £	2023 £
Prepayments	6,672	630
Accrued income	<u>-</u>	<u>4,000</u>
	<u>6,672</u>	<u>4,630</u>



## **The Pug Dog Welfare & Rescue Association**

### **Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

#### **11 Cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash at bank	<u>81,877</u>	<u>254,345</u>

#### **12 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	12,974	11,584
Other creditors	<u>1,254</u>	<u>1,206</u>
	<u>14,228</u>	<u>12,790</u>

#### **13 Related party transactions**

There were no related party transactions in the year.

#### **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.