REGISTERED CHARITY NUMBER: 1164018

Report of the Trustees and Unaudited Financial Statements for the Year Ended 30 November 2025 for Pug Life Rescue

Pug Life Rescue

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Pug Life Rescue

Report of the Trustees
for the Year Ended 30 November 2025

The Trustees present their report with the financial statements of the charity for the year ended 30 November 2025. The Trustees have adopted the provisions of 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 2019).

The trustees are able to confirm that the Annual Report and Financial Statements of the charity comply fully with the current statutory requirements of the charity's governing document, its constitution, as last amended in December 2023.

Objectives and activities
Objectives and aims
Established in 2015, the charity's objectives are:

- For the benefit of the public to relieve the suffering of Pugs in need of care and attention in particular by providing care and treatment of the Pugs and seeking to suitably re-home them;

- To promote humane behaviour towards Pugs by providing appropriate care, protection, treatment and security for Pugs that are in need of care and attention by reason of maltreatment, sickness, poor circumstances or ill usage and to educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering among dogs.

Public benefit
The current trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when carrying out activities in line with the charity's objectives.

Report of the Trustees
for the Year Ended 30 November 2025

Achievements and performance

Charitable activities

Rehoming and ongoing support

Pug Life Rescue has continued to operate and has rehomed 154 pugs during the accounting period 2024/2025. A large proportion of surrendered pugs have received medical attention prior to adoption and of these 76 have been spayed or neutered, with a large proportion requiring dental treatment. The charity also continues to support over 80 pugs with ongoing medical needs. These medical needs included, but were not limited to skin conditions, seizure medication, specialist diets for bladder stones and other medical conditions. The cost of vet treatment remains the primary expenditure for the charity. The trustees consider that the rehoming programme, medical support scheme and public education activities further the charity's charitable purposes for the public benefit.

Administration

Liz Baker resigned as trustee on 10th September 2025 and was removed from the Charity Commission Register.

Fundraising

Fundraising via social media continued with regular online live auctions and the sale of merchandise. Volunteers contributed to attendance at outdoor events across the UK, providing auction items and much needed administrative support including the transport of pugs to their foster or new homes. Education and advice was given on social media platforms.

Wheels Scheme for disabled pugs

The wheels rental scheme has continued to expand and has now provided over 50 wheelchairs to support disabled pugs. Rental wheelchairs are new or donated and now includes other mobility items such as strollers. The funds for this scheme are separate from the charity's main funds and therefore restricted. This scheme is also non-profit and rental income funds the purchase of each new wheelchair. It continues to expand.

Liabilities

Pug Life Rescue was able to make final payments to its creditors and has no further liabilities or debts at the end of the financial period.

Charity commission inquiry

The charity commission inquiry into Muffin Pug rescue concluded in December 2024, falling inside this financial period. The charity name was changed to Pug Life Rescue on 13 December 2024.

Financial review

Going concern

The Trustees have undertaken an assessment of the Charity's financial position and continue to work within the objectives of the charity. The Trustees are satisfied that the support received from the Charity's volunteers, supporters and suppliers will continue. The charity are confident that there is a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, being at least 12 months from the date of approval of the financial statements.

Reserves Policy

The Trustees recognise the importance of maintaining unrestricted reserves to ensure the charity can continue to meet its charitable objectives, particularly the cost of emergency veterinary treatment, fostering and rehoming pugs in need.

The Trustees aim to maintain a level of unrestricted reserves sufficient to cover approximately three months of the charity's normal operating expenditure. At the year end, the trustees reviewed the level of reserves and considered it appropriate in light of the charity's current activities and anticipated future commitments.

Structure, governance and management

Governing document

The charity is a Charitable Incorporated Organisation (Foundation CIO) governed by its constitution, which was adopted on 19 October 2015 and last amended on 18 December 2023.

Reference and administrative details

Registered Charity number

1164018

Principal address

PO Box 290
Dyfed
SY23 9DF

Trustees

Mrs V L Conway
Mrs J A Fullerton
Mrs A E Chandler
Mrs J Fox

Independent Examiner

Siobhan Shewan

Approved by order of the board of trustees on 16 September 2026 and signed on its behalf by:

Mrs A E Chandler - Trustee

Independent Examiner's Report to the Trustees of Pug Life Rescue

Independent examiner's report to the trustees of Pug Life Rescue

I report to the charity trustees on my examination of the accounts of Pug Life Rescue (the Trust) for the year ended 30 November 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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 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.

Siobhan Shewan, ACMA, CGMA
The Chartered Institute of Management Accountants

22 Whitehills Gardens
Aberdeen
AB12 3TZ

Pug Life Rescue

Statement of Financial Activities for the Year Ended 30 November 2025

	Notes	Unrestricted Fund £	Restricted Fund £	30.11.25 Total Funds £	30.11.24 Total Funds Restated £
Income and Endowments from					
Donations and Legacies	2	196,965	5,937	202,902	160,871
Other Trading Activities	3	2,827	-	2,827	3,428
Prior year adjustment	8				10,262
Total		**199,792**	**5,937**	**205,729**	**174,561**
Expenditure on					
Raising funds	4	16,644	4,853	21,497	4,827
Charitable Activities					
Dog Rescue	5	157,485	-	157,485	136,392
		174,129	**4,853**	**178,983**	**141,219**
NET INCOME		25,663	1,084	26,746	33,342
Reconciliation of funds					
Total Funds Brought Forward		17,456	168	17,624	(15,718)
Total Funds Carried Forward		**43,119**	**1,252**	**44,370**	**17,624**

The notes form part of these financial statements

Pug Life Rescue

Balance Sheet 30 November 2025

	Notes	Unrestricted fund £	Restricted Fund £	30.11.25 Total Funds £	30.11.24 Total Funds (Restated) £
Current Assets					
Debtors	9	-		-	2,050
Cash at bank	8	**43,119**	**1,252**	**44,370**	17,574
		43,119	**1,252**	**44,370**	**19,624**
Creditors					
Amounts falling due within one year	10	-	-	-	(2,000)
Net current assets/(liabilities)		**43,119**	**1,252**	**44,370**	**17,624**
Total assets less current liabilities		**43,119**	**1,252**	**44,370**	17,624
Funds					
Unrestricted Funds	12	**43,119**	**1,252**	**44,370**	17,456
Restricted Funds					168
Total funds		**43,119**	**1,252**	**44,370**	**17,624**

The financial statements were approved by the Board of Trustees and authorised for issue on 16 September 2026 and were signed on its behalf by:

A E Chandler - Trustee

V L Conway - Trustee

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Restricted funds relate to the Wheels for Hire project as detailed in the Trustees Report.

Going concern

The trustees are reliant on the continued support received from the Charity's volunteers and supporters whose fundraising efforts together with donations received help to meet the charity's objectives.

The trustees are confident that the support will continue and when undertaking their assessment of the Charity's financial position are confident that the Charity will continue in operational existence for the foreseeable future, being a period of at least 12 months from the date of approval of the financial statements, thus the accounts have been prepared on a going concern basis.

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2. Donations and Legacies

	30.11.25	30.11.24
	£	£
Donations	136,329	106,365
Gift Aid	15,898	-
Adoption Fees	50,675	53,209
	202,902	**159,574**

3. Other Trading Activities

	30.11.25	30.11.24
	£	£
Fundraising Events	-	4,863
Insurance reclaim	2,494	-
Deposit account interest income	333	-
	2,827	**4,863**

4. Raising Funds

Raising Donations and Legacies	30.11.25	30.11.24
	£	£
Goods for Resale	7,530	-
Advertising	105	3,569
Event Expenses	1,163	1,258
Direct Costs	12,699	-
	21,497	**4,827**

5. Charitable Activities Costs

	Direct Costs	Support Costs (see 7)	Totals
Dog Rescue	150,760	6,725	157,485
	150,760	**6,725**	**157,485**

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6.	**Support Costs**	Management	Finance	Total
	Dog Rescue	**6,623**	**102**	**6,725**

7. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 November 2025 nor for the year ended 30 November 2024.

Trustees' expenses

Trustee expenses of £1,414 (2024: £1,414) were reimbursed to four trustees in respect of travel, postage and other out-of-pocket costs incurred wholly in carrying out charitable duties.

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8. Restatement of comparative figures

During the preparation of the current year accounts, the trustees identified that the cash at bank balance reported in the financial statements for the year ended 30 November 2024 did not agree to the charity's underlying bank records. The comparative figures have therefore been restated to reflect the correct bank balance of £17,624 at 30 November 2024.

The corresponding adjustment has been made to funds brought forward. The restatement has no effect on the net movement in funds for the current year. The effect of the restatement is set out below.

Effect of the restatement

	£
Cash at bank previously reported	7,739
Net debtor position adjustment	50
Adjustment to opening bank balance (unrestricted)	9,667
Adjustment to opening bank balance (restricted)	595
Adjustment to creditors (bank loan)	(427)
Cash at bank restated	**17,624**

9. Debtors: amounts falling due within one year

	30.11.25	30.11.24
	£	£
Prepayments and accrued income	**-**	2,050

10. Creditors: amounts falling due within one year

	30.11.25 £	30.11.24 £
Bank loans and overdrafts (see note 12)	-	427
Taxation and social security		-
Other creditors	-	2,000
	-	2,427

11. Loans

An analysis of the maturity of loans is given below:

	30.11.25 £	30.11.24 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	427

12. Movement in Funds

	At 1.12.24 £	Net movement of funds £	At 30.11.25 £
Unrestricted funds			
General Fund (restated, see note 8)	17,456	25,663	43,119
Restricted Funds			
Wheels Hire Project (restated, see note 8)	168	1,084	1,252
TOTAL FUNDS	17,624	26,746	44,370

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General Fund	199,792	174,129	25,663
Restricted Funds			
Wheels Hire Project	5,937	4,853	1,084
	205,729	178,983	26,746

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12. Movement in funds - continued

Comparatives for movement in funds

	At 1.12.23 £	Net movement of funds £	At 30.11.24 Restated £
Unrestricted funds			
General Fund (restated, see note 8)	(15,239)	32,695	17,456
Restricted Funds			
Wheels Hire Project (restated, see note 8)	(479)	647	168
TOTAL FUNDS	(15,718)	33,342	17,624

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General Fund	173,001	(140,306)	32,695
Restricted Funds			
Wheels Hire Project	1,560	(913)	647
	174,561	(141,219)	33,342

13. Related party disclosures

Costs amounting to £700 (2024 £1,019) were paid in respect of website expenses to Bond Marketing, the proprietor of which is related to one of the trustees.

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