Charity registration number: 276067

The Pug Dog Welfare & Rescue Association

Annual Report and Financial Statements

for the Year Ended 31 December 2025

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	Alison Dean, Secretary Anne McDonald Kay Greene, Chair Robin Green
Charity Registration Number	276067
Principal Office	Lytchett House 13 Freeland Park Wareham Road Poole Dorset BH16 6FA
Independent Examiner	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 2025.

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 (resigned 4 June 2026)
	Paula Parke (resigned 30 April 2026)
	Alison Dean, Secretary
	Anne McDonald (appointed 10 April 2025)
	Kay Greene, Chair (appointed 8 April 2025)
	Robin Green (appointed 13 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

In light of the charity becoming a CIO, it was noted that the charity will be developing a trustee recruitment drive and written policy based on the Charity Commission framework for a CIO. We will be looking for trustees with specific skills to strengthen the existing board of trustees and help us move forward with the CIO.

When seeking to appoint new trustees, we have used and will be using our website, newsletter, and social media communications to publicise the opportunity, followed by a bespoke application form and an interview with existing trustees. We would follow a standard recruitment process, ensuring that a DBS check and two suitable references are obtained.

Active volunteers will occasionally reach out to express an interest in becoming a trustee and will be considered where vacancies exist, provided that their skill set and voluntary time commitment meet the existing needs of the charity.

Following a successful interview, potential trustees are proposed and seconded by existing trustees and, if supported by a three-quarters majority of serving trustees, take up their position following successful completion of the background checks noted above.

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

The Pug Dog Welfare & Rescue Association's objectives are to relieve the suffering and distress of pug dogs in need of care and attention, including veterinary attention. We exist to further the welfare of pugs in need including to help rehome pugs after an owner's death, illness, or other unfortunate events. The charity will on rare occasions purchase a pug dog at risk when exceptional circumstances arise and consider covering veterinary fees in cases of genuine hardship. The charity will also support any necessary veterinary treatment required to improve the health and well being of pugs in their care.

We fundraise through events and accept donations to support our mission. Wherever possible we will collaborate with similar charities to assist pug dogs in need. Our network of volunteers take surrender calls from within their nominated areas and arrange the collection, transport and placement of a surrendered pug dog into a temporary foster home. 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, they will then arrange a home check for suitable applicants and arrange adoption, including all relevant documentation required. 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. Several fundraising activities were ongoing throughout the year chiefly via our presence on social media and the web.

Achievements and performance

Despite significant persistent challenges of limited 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. The charity has maintained operations across 5 of our 8 nominated regions across England and Wales. We continue to recruit and train volunteers wishing to support our operations and hope to be able to open other regions within the next 12 – 18 months. Temporarily pausing our operations to accept new applicants for adoption and fostering, and pugs for surrender in 3 regions has ensured we have been able to safely and effectively manage the wellbeing of the volume of pug dogs in overall care at any one time.

Between 1st January – 31st December 2025, a total of 172 pug dogs were placed into forever homes. We also know that a minimum of 1,400 pugs have been adopted through our charity since 2016, and this figure is likely to increase as we continue to update our database with historical information. The charity relies solely on volunteers to deliver our charitable aims on a day-to-day basis, and this is immensely appreciated, although to effectively maintain operations as a sustainable model longer term may require considerable revision. We also continue to rely on generous donations from our supporters and sincerely appreciate all the efforts made by our supporters and volunteers in helping us to raise funds. We have received a few legacies which are always welcomed despite the sad event that has led to this. Our veterinary expenses supporting pugs with complex clinical issues have exceeded our income as they have in the past two years.

The trustees are aware of the need to seriously increase our income to sustain the cost of such veterinary care and have been developing a fundraising strategy in response. 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 an administrator to ensure meetings are captured with minutes taken and all necessary documents are in place for operational effectiveness. A bookkeeper/accounts manager is paid to provide operational rigour in our financial affairs.

The charity has towards the end of the year received paid services to complete a review of volunteer processes and ensure all necessary policies for recruitment, onboarding, induction, training etc. are in place and any necessary Standard Operating Procedures to support our volunteers with their day-to-day operations. The charity also pays for website and webmail oversight ensuring the charity has a compliant and reliable communication platform.

On the agenda of the 2025 AGM was the proposal to incorporate - consider change of charity structure from its existing form as an unincorporated association to a charitable incorporated organisation ("CIO"):
a) Receive report from Chair on member consultation; and
b) Ratify motion, as follows:

"It is in the interests of the charity that the trustees establish a Foundation CIO with substantially the same objects as those of the charity and, in exercise of their power under clause 18(1)g of the charity's constitution dated 23 March 2014, to merge the charity with the CIO by transferring to it all of the charity's assets and undertaking."

Everybody present voted to support the changes for the charity to become a CIO. There were no abstentions.

Public benefit

Surrendering a much-loved pet is always a difficult and upsetting decision for the pug's 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

Adoption fees were down on previous year, from £64,120 in 2024 to £44,175 in 2025, and subsequently so were the vet bills, which reduced from £279,906 to £220,230. We were closed in many areas and gradually started opening up across 2025.

Insurance costs were higher, increasing from £966 to £2,607, as we provided the insurance company with more accurate figures of our voluntary help and extended cover provision for the volunteers - it is more likely this figure was under estimated in previous years and the 2025 figure is a more realistic figure for the size of our charity operations. Likewise our legal costs were significantly higher at £33,494, due to several major workstreams requiring legal input - CIO, new adoption and fostering agreements, etc; work which continues into the 2026 accounts – otherwise 2025 was operationally similar costs/income to previous years. Some welcomed legacies of £61,294 helped to maintain income for 2025.

Policy on reserves

Veterinary bills continue to form the larger part of the charity's expenditure – circa £220,230 per annum. Such bills are unpredictable and challenging to budget for however, we continue to make concerted efforts to eliminate unnecessary costs without compromising quality of treatment necessary. This is also a significant driver for reviewing our income generation initiatives. 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. The end of this financial year saw us withdrawing £300,000 from our long term investments to fund operational costs, albeit continuing to accrue interest from an instant access savings account.

Major risks and management of those risks

Financial risk

The charity is committed to paying for veterinary treatment for existing conditions in pug dogs which are then fostered or adopted. Fulfilling this commitment continues to place significant pressure on the charity's finances resulting in a depleted reserve balance. In addition, inflation in the veterinary care and animal pharmaceutical industries has added further cost pressures which are unavoidable. Our trusted team of Volunteer Area Coordinators routinely ask veterinary practices for a charity discount which is hugely appreciated.

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 18.09.2026.. and signed on its behalf by:

Kay Greene

.....
Kay Greene
Trustee, Chair

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 2025.

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').

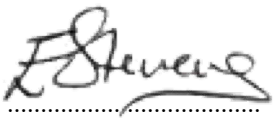
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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: 18/09/2026

The Pug Dog Welfare & Rescue Association

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	107,203	-	107,203	57,223
Charitable activities	3	45,972	1,200	47,172	65,644
Other trading activities	4	20,791	-	20,791	18,803
Investment income	5	28,439	-	28,439	27,548
Total Income		202,405	1,200	203,605	169,218
Expenditure on:					
Charitable activities	7	(291,601)	-	(291,601)	(341,082)
Total Expenditure		(291,601)	-	(291,601)	(341,082)
Gains/losses on investment assets		(27,549)	-	(27,549)	31,402
Net movement in funds		(116,745)	1,200	(115,545)	(140,462)
Reconciliation of funds					
Total funds brought forward		1,104,833	-	1,104,833	1,245,295
Total funds carried forward	14	988,088	1,200	989,288	1,104,833

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 2025

	Note	2025 £	2024 £
Fixed assets			
Investments	10	702,962	1,030,512
Current assets			
Debtors	11	3,375	6,672
Cash at bank and in hand	12	297,491	81,877
		300,866	88,549
Creditors: Amounts falling due within one year	13	(14,540)	(14,228)
Net current assets		286,326	74,321
Net assets		989,288	1,104,833
Funds of the charity:			
Restricted income funds			
Restricted funds		1,200	-
Unrestricted income funds			
Unrestricted funds		988,088	1,104,833
Total funds	14	989,288	1,104,833

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 18.09.2026..... and signed on their behalf by:

Kay Greene

.....
Kay Greene
Trustee, Chair

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.

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	6,939	6,939	-
Donations from individuals	38,970	38,970	40,790
Legacies	61,294	61,294	16,433
	107,203	107,203	57,223

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Adoption fees	44,175	-	44,175	64,120
Merchandise	1,743	-	1,743	1,524
Sundry income	54	-	54	-
Grants & donations	-	1,200	1,200	-
	45,972	1,200	47,172	65,644

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2024 £
Fundraising	20,791	20,791	18,803
	20,791	20,791	18,803

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Income from dividends;			
Dividends receivable from other unlisted investments	27,872	27,872	25,458
Interest receivable and similar income;			
Interest receivable on bank deposits	567	567	2,090
	28,439	28,439	27,548

6 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Walking Aids & Hydrotherapy	-	1,200	1,200
Gift Aid Income	383	-	383
Donations from Individuals - Ad hoc	7,743	-	7,743
Donations from Individuals - Regular	25,695	-	25,695
Donations - Corporate	6,939	-	6,939
Legacies	61,294	-	61,294
Subscriptions - Friends of Welfare	5,149	-	5,149
	107,203	1,200	108,403

Walking Aids & Hydrotherapy fund - To be used for pugs experiencing challenges in terms of assisted walking aids or hydrotherapy.

7 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Cost of goods or merchandise to be sold	1,218	1,218	-
Veterinary Fees & Medications	220,230	220,230	279,906
Transportation of Pugs	1,528	1,528	3,270
Kennelling and food	525	525	952
Pug costs - miscellaneous	141	141	-
Advertising & marketing	80	80	1,053
Audit, accountancy & admin fees	15,492	15,492	14,030
Legal fees	33,494	33,494	-
Bank & paypal fees	718	718	100
Consulting	810	810	-
IT support	1,950	1,950	1,252
Fundraising costs	3,062	3,062	25,364
Postage, freight & courier	1,137	1,137	-
Storage Costs	4,897	4,897	-
Volunteer Expenses	54	54	-
Insurance	2,607	2,607	966
Printing & Stationery	178	178	70
IT Software	378	378	589
Website	635	635	4,810
Volunteer & Trustee Training	90	90	-
Subscriptions	486	486	-
Telephone & Internet	1,891	1,891	1,596
Sundry	-	-	2,851
Events	-	-	224
Travel	-	-	770
Donations paid	-	-	126
Paypal fees	-	-	848
General expense	-	-	2,305
	291,601	291,601	341,082

8 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:

	2025	2024
	£	£
Independent examination	1,115	1,045
	1,115	1,045

9 Taxation

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

10 Fixed asset investments

	2025	2024
	£	£
Other investments	702,962	1,030,512

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 January 2025	1,030,512	1,030,512
Revaluation	(327,550)	(327,550)
At 31 December 2025	702,962	702,962
Net book value		
At 31 December 2025	702,962	702,962
At 31 December 2024	1,030,512	1,030,512

11 Debtors

	2025 £	2024 £
Prepayments	3,375	6,672

12 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	297,491	81,877

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	13,202	12,974
Other creditors	1,338	1,254
	14,540	14,228

14 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2025 £
Unrestricted funds					
General	1,104,833	202,405	(291,601)	(27,549)	988,088
Restricted funds	-	1,200	-	-	1,200
Total funds	1,104,833	203,605	(291,601)	(27,549)	989,288

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General	1,245,295	169,218	(341,082)	31,402	1,104,833

15 Analysis of net assets between funds

	Unrestricted General £	Restricted £	2025 Total funds £
Fixed asset investments	702,962	-	702,962
Current assets	299,666	1,200	300,866
Current liabilities	(14,540)	-	(14,540)
Total net assets	988,088	1,200	989,288

	Unrestricted General £	2024 Total funds £
Fixed asset investments	1,030,512	1,030,512
Current assets	88,549	88,549
Current liabilities	(14,228)	(14,228)
Total net assets	1,104,833	1,104,833

16 Related party transactions

There were no related party transactions in the year.

17 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.