

The purpose of the charity known as Pebbles Legacy Dog Rescue is to protect the welfare of dogs who find themselves homeless or needing rehoming. We provide safe shelter, veterinary care, food and enrichment. During their stay with the rescue, the dogs are assessed to better enable them being placed in appropriate new homes. Prior to rehoming, home checks are carried out on the prospective adopters, and all the family, including any other pets, are encouraged to meet the dog, to establish that all parties are happy with the situation and match.

We also promote pet welfare, how to meet a dog's physical and emotional needs. As the rescue assists with a large percentage of Bull breeds, we also work towards improving the image that these breeds have been given by the media.

As a rescue, we are aware of the importance of teaching children how to behave appropriately around dogs and take every opportunity to educate families on this.

The main achievements of the charity have been to see dogs be adopted and become loved members of families. Many of the dogs who pass through rescue have been at risk of being put to sleep, either by owners who no longer have time for them, or because the dogs have been in bad situations, such as being abandoned. The dogs benefit from having homes, and many of the adopters benefit by having companionship from the dog.

Reserves currently held are nil.

The principle sources of funds come from fundraising events, either organised by the charity themselves, or by attending events organised by others. Adoption donations raise some funds, but the vaccinations, microchipping, flea and worm treatments, and spay and neuter costs, and kennel fees are taken from those.

The aims of the rescue are to continue helping to place homeless dogs in homes, to further raise awareness of responsible ownership, to promote proper training, and to offer advice and support for adopters and other dog owners.

No reserve funds or assets are held by the charity.

Trustees of the charity are;

Director – Michael Brace

Julie Brace

Jane Wrench

Nina Coulson

Sarah Prince

Trustees declare that they approve this report.



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Pebbles Legacy Dog Rescue

**On accounts for the year
ended**

31/3/2019

**Charity no
(if any)**

1168055

Set out on pages

Two

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**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 2011 Act and in carrying out my examination, I have followed 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 material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

6/2/2020

Name:

Lucy Procter

**Relevant professional
qualification(s) or body
(if any):**

Address:

6 Churchfield Avenue

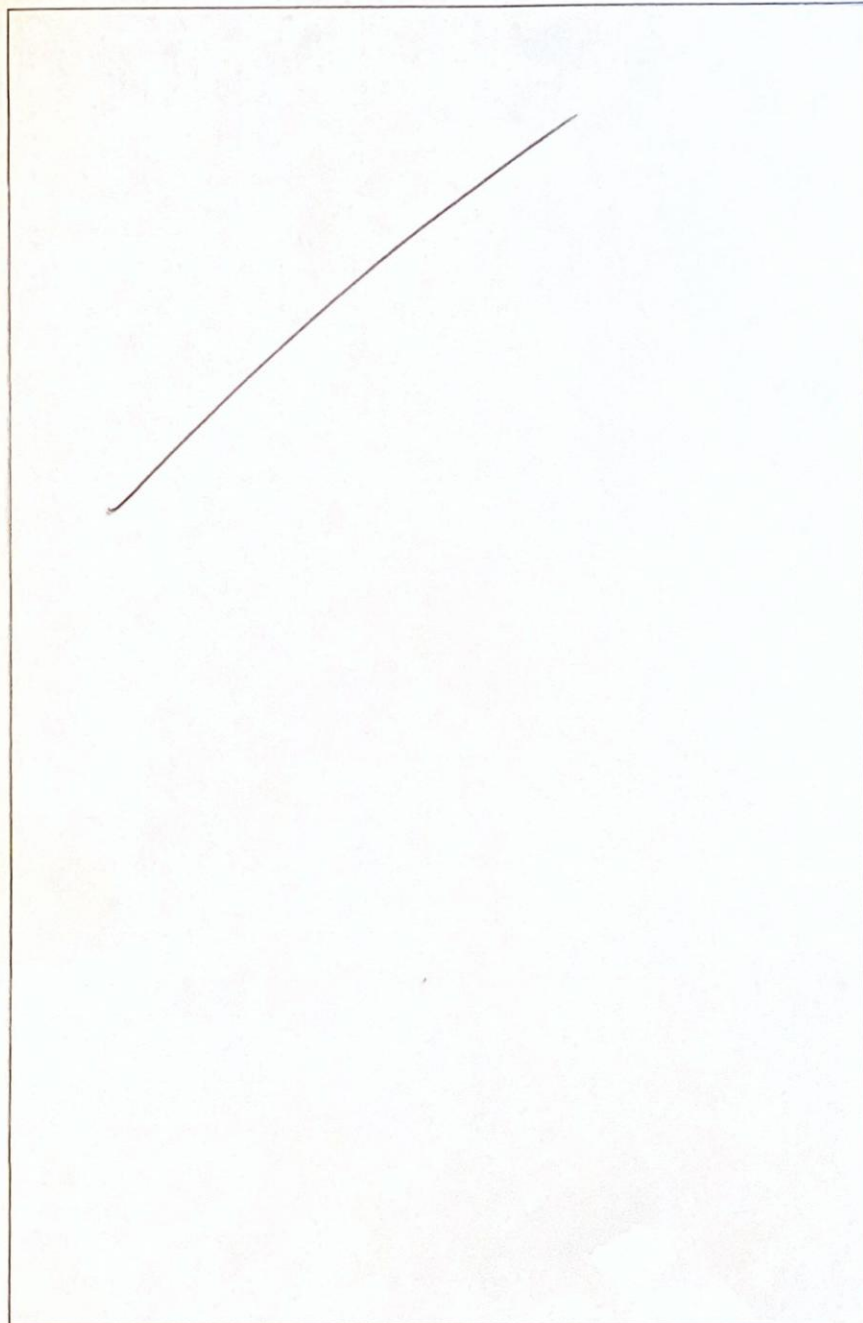
Dresden

Stoke on Trent Staffs ST3 4NS

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.





Annual Accounts for the period

From (start date) **01/04/18** to (end date) **31/03/19**

Charity Name **PEBBLES LEGACY**

Charity No (if any) **1168055**

Section A

Statement of Financial Activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Incoming resources (Note 3)							
Incoming resources from generated funds							
Voluntary income	DONATIONS	S01	48,827.15			48,827.15	46,625.99
Activities for generating funds		S02					
Investment income		S03					
Incoming resources from charitable activities		S04					
Other incoming resources		S05					
Total incoming resources		S06	48,827.15			48,827.15	46,625.99
Resources expended (Notes 4-8)							
Costs of generating funds	STALL FEES		290.00			290.00	0.00
Costs of generating voluntary income	JUST GIVING FEES	S07	216.00			216.00	216.00
Fundraising trading costs		S08					
Investment management costs		S09					
Charitable activities	VET/KENNEL FEES	S10	46895.32			46895.20	47974.55
Governance costs		S11					
Other resources expended	LIABILITY INSURANCE	S12	473.11			473.11	306.90
Total resources expended		S13	47874.43			47874.43	45497.45
Net incoming/(outgoing) resources before transfers		S14	952.72			952.72	1128.54
Gross transfers between funds		S15	—				
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	952.72			952.72	1128.54
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17					
Gains and losses on investment assets		S18					
Net movement in funds		S19					
Total funds brought forward		S20					
Total funds carried forward		S21	952.72			952.72	1128.54

Section B

Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Tangible assets	(Note 9) B01	0			0	0
	B02					
Investments	(Note 10) B03					
Total fixed assets	B04	0			0	0
Current assets						
Stock and work in progress	B05					
Debtors	(Note 11) B06					
(Short term) investments	B07					
Cash at bank and in hand	B08	1575.65			1575.65	1405.35
Total current assets	B09	1575.65			1575.65	1405.35
Creditors: amounts falling due within one year	(Note 12) B10	0			0	0
Net current assets/(liabilities)	B11	0			0	0
Total assets less current liabilities	B12	0			0	0
Creditors: amounts falling due after one year	(Note 12) B13	0			0	0
Provisions for liabilities and charges	B14					
Net assets	B15	0			0	0
Funds of the charity						
Unrestricted funds	B16	0			0	0
	B17					
Restricted income funds	(Note 13) B18					
Endowment funds	(Note 13) B19					
Total funds	B20	0			0	0

Signed by one or two trustees on behalf of all the trustees

Signature

Print name

Date of approval

M Brace

MICHAEL BRACE

4/2/20

J E Brace

JULIE BRACE

4/2/20

Note 1 Basis of preparation

This section should be completed by all charities

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* ☒ Accounting standards;
- or ☐ Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act

[** except for the following].

Give details in this box if a different standard has been followed.

NONE

* – Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** – If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

[§ except for the following].

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

[§§ except for the following].

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

**POICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Section C

Notes to the accounts (continued)

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	DONATIONS	48827.15	46 46625.99
	Total		
Activities for generating funds			
	Total		
Investment income			
	Total		
Incoming resources from charitable activities			
	Total		

Section C

Notes to the accounts (continued)

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	JUSTGIVING FEES	216.00	216.00
	Total	216.00	216.00
Fundraising trading costs			
	Total		
Investment management costs			
	Total		
Charitable activities	STALL FEES	290.00	0
	VET FEES	13238.92	9078.95
	KENNEL FEES	33656.40	35,895.60
	Total	47,185.32	44,974.55
Governance costs	LIABILITY INSURANCE	473.11	306.90
	Total	473.11	47 306.90

Section C

Notes to the accounts (continued)

Note 5 Support costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable activity £	Governance activity £	Total cost £
Total				

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	0	0
Nature of the expenses		
Total amount paid	£ 0	£ 0

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditor's fees for reporting on the accounts	0	0
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

Section C
Notes to the accounts (continued)
Note 7 Paid employees

Please complete this note if the charity has any paid employees.

7.1 Staff costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	0	0
Employer's national insurance costs	0	0
Pension costs	0	0
Total staff costs	0	0

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	0	0
Charitable Activities	0	0
Governance	0	0
Other	0	0
Total	0	0

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

Section C

Notes to the accounts (continued)

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Total		

8.2 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
Total grants to institutions		

Section C

Notes to the accounts (continued)

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets.

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward						
Additions						
Revaluations						
Disposals						
Transfers *						
Balance carried forward						

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward					
Depreciation charge for year					
Impairment provisions					
Revaluations					
Disposals					
Transfers**					
Balance carried forward					

9.3 Net book value

Brought forward					
Carried forward					

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation.

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* The "Transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C

Notes to the accounts (continued)

Note 10 Investment assets

Please complete this note if the charity has any investments assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	
Add: additions to investments at cost	
Less: disposals at carrying value	
Add/(deduct): net gain/(loss) on revaluation	
Carrying (market) value at end of year	

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SoFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties		
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes.		
Investments in subsidiary or connected undertakings and companies		
Securities not listed on a recognised stock exchange		
Cash held as part of the investment portfolio		
Other investments		
Total		

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market value	

Section C
Notes to the accounts (continued)
Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Notes to the accounts (continued)

Please complete this note if the charity has any endowment or restricted income funds.

Please give a brief description of any of the following type of funds held by the charity:

- *permanent endowment funds (PE);*
- *expendable endowment funds (EE); and*
- *restricted income funds, including special trusts, of the charity (R).*

Fund name	Type (PE, EE or R)	Purpose and restrictions

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Total funds						

Please give details of any transfers between funds.

From fund (name)	To fund (name)	Reason	Amount

Section C

Notes to the accounts (continued)

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or other related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15 Additional disclosures

Please give details of any other significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.