

REGISTERED COMPANY NUMBER: 07562860
(England and Wales)
REGISTERED CHARITY NUMBER: 1143967

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2023

Friends of Birkenhead Council Kennels
(A Company Limited By Guarantee)

Friends of Birkenhead Council Kennels

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Friends of Birkenhead Council Kennels

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07562860 (England and Wales)

Registered Charity number

1143967

Registered office

Birkenhead Kennels
Corporation Road
Birkenhead
Merseyside
CH414JZ

Trustees

Mrs P J Humphreys
Ms K Jacobs
Mrs SA Simpson
PA Simpson
Martine Catton

Managing Director
Charity Worker
Charity worker
Director
Director

Independent examiner

Neil Farrelly
NWF Management Service Ltd
23 Pipers Lane, Heswall
Wirral
CH60 9HZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.
Memorandum and Articles incorporated 14/3/2011 as amended by Special Resolution.

Registered at Companies House on 2/9/2011.

The Charity is a Registered Charity and a company limited by guarantee

Recruitment and appointment of new trustees

Trustees are appointed by existing Trustees based on the specific knowledge and skills required to appropriately manage the charity.

Nominations are received according to specific needs and the candidate is interviewed by the board and a vote is taken. The charity currently limited the number of trustees to a maximum of 12.

Wider network

The charity works in partnership with the local authority to operate the stray kennels service for the Wirral area and the board of Trustees manage the day to day operations of the charity. There is no paid management structure to assist with

Friends of Birkenhead Council Kennels

Report of the Trustees for the Year ended 31 March 2023

STRUCTURE. GOVERNANCE AND MANAGEMENT

Risk management

The Trustees recognise that no activity is risk free. Wherever possible, activities are de-risked as far as possible and a risk register is maintained for all identifiable risks.

The Charity does not take financial risks of any type. All major risks have been identified and processes and procedures put in place to mitigate them.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charities continuing mission is summarised as follows

- To use every resource within the charities reach to rehome stray and unwanted dogs within the Wirral Peninsula.
- To provide advice for members of the general public regarding the care of their dogs.
- To increase awareness within the community with regards to animal health and welfare.
- To work with other organisations to ensure dogs within our care have the best possible chance of finding a new attempt to reduce the number of abandoned dogs in Wirral.
- We seek to fulfil our mission by;
 - Advertising lost dogs through the FOBK website and other social media channels.
 - Working closely with other animal protection and rescue organisations creating a bond of trust between us.
 - Provide training for our local volunteer base-
 - By ensuring that a comprehensive home visit is undertaken for all dogs that are rehomed from our facility.
 - Numerous fund raisers and social events that we host throughout the year.
 - Liaising closely with the local authorities, including the Local Council, Police, Fire & Ambulance services.
 - Actively seeking new funding streams to enhance the care and support we can deliver.

Our work benefits many people in the local community, many of whom are classed as low income families. Throughout our welfare commitments we have introduced "Dog Walking" schemes where volunteers regularly take the dogs on walks to help reduce kennel stress.

Future Plans

Our key objectives for the forthcoming year are to continue to make environmental improvements and reduce operational overheads. We also aim to pursue grant opportunities in the coming year to assist us to improve the service we can offer the public across Wirral.

Significant activities

We have continued to develop and maintain our contractual relationship with the local authority and fully expect this to continue in the coming year.

We have been able to achieve the key environmental improvements that we set out in our previous report.

Volunteers

The charity relies heavily on the support from the local community as well as our team of dedicated volunteers.

Our volunteers assist in almost every area of running the stray kennel service.

This includes regular fundraising activities as well as operating a daily walking programme so that the dogs receive regular exercise whilst in our care.

The volunteers also take the time to play and care for the dogs.

This support allows us to undertake basic training of the dogs to increase their chance of a successful long term rehome with their new owners.

FINANCIAL REVIEW

Reserves policy

The charity's reserves policy is to aim to have a minimum of three months working capital at any time. The trustees constantly scrutinise all income and expenditure to ensure that expenditure is in line with clearly defined budgets.

Principal funding sources

The charity's income comes from two main streams- contractual income from the local authority and fundraising.

- contractual income from the local authority and fundraising.
- fundraising and charitable donations

Report of the Trustees

The trustees (who are also the directors of company for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 28th Jan 2024 and signed on its behalf by;



.....

Mr P.Simpson

Independent Examiner's Report to the trustees of Friends of Birkenhead Council Kennels

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 Mar 2023 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees of Friends of Birkenhead Council Kennels you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

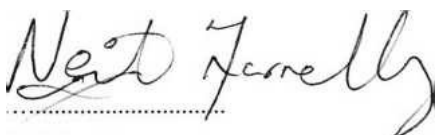
I report in respect of my examination of the Friends of Birkenhead Council Kennels accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's Statement

I have completed my examination. I confirm that no 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 Friends of Birkenhead Council Kennels 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.



N W Farrelly (Accountant)
23 Pipers Lane
Heswall
Wirral CH60 9HZ

28th January 2024

Friends of Birkenhead Council Kennels

Statement of Financial Activities for the
Year Ended 31st March 2023

	Notes	31.3.23 Unrestricted funds £	31.3.22 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		156,363	118,861
Incoming resources from charitable activities			
Retail shop		30,428	27,176
Total incoming resources		186,792	146,037
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income	2	47,314	41,549
Fundraising trading: cost of goods sold and other costs	3	56,549	32,942
Charitable activities			
Maintaining kennel services		103,401	112,928
Governance costs		2,276	2,583
Total resources expended		209,539	190,002
NET INCOMING/(OUTGOING) RESOURCES			
		(22,747)	(43,964)
RECONCILIATION OF FUNDS			
Total funds brought forward		167,227	211,191
TOTAL FUNDS CARRIED FORWARD		144,479	167,227

Friends of Birkenhead Council Kennels

Balance Sheet At 31 March 2023

		31.3.23 Unrestricted Funds	31.3.22 Unrestricted Funds
	Notes		
CURRENT ASSETS			
Stocks		2,500	2,500
Debtors	8	-	0
Cash at bank and in hand		146,333	182,879
		148,833	185,379
 CREDITORS			
Amounts falling due within one year	9	(4,354)	(18,152)
 NET CURRENT ASSETS		144,479	167,227
 TOTAL ASSETS LESS CURRENT LIABILITIES		144,479	167,227
 NET ASSETS		144,479	167,227
 FUNDS			
Unrestricted Funds	10	144,479	167,227
 Unrestricted funds		144,479	167,227
TOTAL FUNDS		144,479	167,227

The notes form part of these financial statements

Friends of Birkenhead Council Kennels

Balance Sheet continued At 31 March 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 28th Jan 2023 and were signed on its behalf by:



.....
Mr P.Simpson

Friends of Birkenhead Council Kennels

Notes to the Financial Statements For the Year ended 31st March 2023 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount be quantified with reasonable accuracy.

Resources expended

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Unrestricted Funds

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 COSTS OF GENERATING VOLUNTARY INCOME

	31.3.23	31.3.22
	£	£
Support costs	47,314	41,549

Friends of Birkenhead Council Kennels

Notes to the Financial Statements - continued

For the Year ended 31st March 2023

3 FUNDRAISING TRADING• COST OF GOODS SOLD AND OTHER COSTS

	31.3.23	31.3.22
	£	£
Opening stock	2,500	2,500
Purchases	56,549	32,942
Closing stock	(2,500)	(2,500)
	<hr/>	<hr/>
	56,549	32,942
	<hr/>	<hr/>

**4 NET INCOMING (OUTGOING)
RESOIURCE**

Net resources are stated after charging / (creditomg)

	31.3.23	31.3.22
	£	£
Other operating leases	9,394	7,588
	<hr/>	<hr/>

5 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

	31.3.23	31.3.22
	£	£
Trustees' expenses		
Trustees' expenses	-	-
	<hr/>	<hr/>

There were no trustees' expenses paid for the year ended 31 March 2022.
Unrestricted Funds

6 STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	91,521	100,424
Other pension costs	10,879	11,503
	<hr/>	<hr/>
	102,401	111,928
	<hr/>	<hr/>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Kennel staff	5	5
	<hr/>	<hr/>

No employee earned more than €60,000

Friends of Birkenhead Council Kennels

Notes to the Financial Statements - continued
For the Year ended 31st March 2023

FUNDS

General

This fund is made up of donations received and funds raised by kennel related activities. It also includes money received from handover and adoption fees.

Wirral Borough Council

This fund is for income received to cover operating costs of wages and employee's pensions.

Shop

This fund is for the pet shop that operates to supplement the overall income of the charity.

8	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
		£	£
	Trade Debtors	-	-
	Other Debtors	-	-
9	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
		£	£
	Trade creditors	1,250	1,250
	Other creditors	3,104	20,480
		4,354	21,730

Friends of Birkenhead Council Kennels

Notes to the Financial Statements - continued
For the Year ended 31st March 2023

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	169,697	(33,410)	136,287
Wirral Borough Council	- 24,997	(1,546)	(26,543)
Shop	22,526	12,208	34,734
TOTAL FUNDS	167,227	(22,747)	144,479

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

Unrestricted funds	Incoming resources £	Resources expended £	Movement in funds £
General fund	55,508	(50,590)	£4,918
Wirral Borough Council	100,855	(102,401)	(1,546)
Shop	30,428	(56,549)	(26,120)
Unrestricted Funds	186,792	(209,539)	(22,748)
TOTAL FUNDS	186,792	(209,539)	(22,748)

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

The comparatives are disclosed on page 5 as there are no restricted funds.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

13. FINANCIAL INSTRUMENTS

	31.3.23	31.3.22
Financial assets that are debt instruments measured at amortised cost	146,333	142,492
Financial liabilities that are measured at amortised cost	4,354	21,730
Financial assets measured at fair value through profit and loss	2,500	2,500

14. FIRST YEAR ADOPTION

The charity transitioned to FRS102 on 1st April 2016. There were no changes to Accounting policies as a result of the transition. There were no adjustments.

15. COMPARATIVES FOR MOVEMENTS IN FUNDS

		At 1.4.22 £	Net Movement in Funds £	At 31.3.23 £
Unrestricted Funds				
	General	(169,698)	£33,410.01	(136,288)
	Wirral Borough Council	£24,996.88	£1,545.70	£26,543
	Shop	(22,526)	(12,208)	(34,734)
Total		(167,227)	£22,747	(144,480)

Friends of Birkenhead Council Kennels

Detailed Statement of Financial Activities For the Year Ended 31 March 2023

	31.3.23	31.3.22
INCOMING RESOURCES		
Voluntary income		
Donations	55,508	36,259
Grants	100,855	82,602
	<hr/> 156,363	<hr/> 118,861
Incoming resources from charitable activities		
Shop income	30,428	27,176
	<hr/> 186,792	<hr/> 146,037
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Opening stock	2,500	2,500
Purchases	17,210	10,272
Veterinary and kennel costs	39,339	22,670
Closing stock	(2,500)	(2,500)
	<hr/> 56,549	<hr/> 32,942
Charitable activities		
Salaries & Wages	91,521	100,424
Pensions	10,879	11,503
Staff Training	1,000	-
	<hr/> 103,401	<hr/> 112,928
Governance costs		
Accountancy	2,276	2,583
Consultancy fees	-	-
Legal Fees		
	<hr/> 2,276	<hr/> 2,583
Support costs		
Management		
Other operating leases	9,394	7,588
Rates and water	3,090	1,971
Insurance Light and heat	19,145	7,968
Telephone	4,870	4,966
Postage and stationery	258	530
Advertising	0	0
Sundries	0	0
Cleaning costs	2,616	3,566
Card machine costs	1,010	1,353
Rent and Storage costs	1,032	1,008
Vehicle expenses	4,941	3,369
Office expenses	371	8,863
Repairs and maintenance	587	367
	<hr/> 47,314	<hr/> 41,549
Finance		
Trustees' expenses	-	-
Bank charges	-	-
	<hr/> -	<hr/> -
Total resources expended	<hr/> -	<hr/> -
Net Income / (expenditure)	<hr/> (22,748)	<hr/> (43,964)