

PHOENIX FRENCH BULLDOG RESCUE

England & Wales · Charity number 1171943

Details

Other names	PFBR
Status	Registered
Legal form	CIO
Registered	2017-03-08
Register	View on the Charity Commission register

Contact

Address	17 Wellington Road Shortstown Bedford MK42 0UT
Phone	03007727716
Email	ENQUIRIES@PHOENIXFRENCHBULLDOGRESCUE.ORG
Website	www.phoenixfrenchbulldogrescue.org

Activities

Objects: ò FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF FRENCH BULLDOGS, INCLUDING CROSS-BREEDS THEREOF, IN NEED OF CARE AND ATTENTION AND IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS;ò FOR THE BENEFIT OF THE PUBLIC TO OFFER TEMPORARY LONG-TERM FOSTER CARE TO THE FRENCH BULLDOG BREEDS OF VICTIMS OF ABUSE WHO MAY NEED TO ENTER SAFE-HOUSES BUT ARE UNABLE TO TAKE THEIR DOGS, AND TO LIAISE WITH OTHER BREED RESCUES WHERE OTHER BREEDS MAY BE PRESENT AND REQUIRE SIMILARò TO LIAISE WITH OTHER BREED RESCUES AND BREEDERS TO ESTABLISH A REPORTING PROGRAM FOR SURRENDERED DOGS WHERE A MICROCHIP EXISTS AND THIS INFORMATION IS AVAILABLE FOR THE PURPOSES OF REUNIFICATIONò TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS, ESPECIALLY THOSE OF THE FRENCH BULLDOG BREED BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND FRENCH BULLDOGS IN PARTICULAR, AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS

Activities: 'Raising Frenchies from the Ashes, with TLC'Phoenix French Bulldog Rescue has been established not only to offer a home to any Frenchie (or crossbreeds thereof) in need, but also to educate the public on this wonderful breed, promote good ownership and to help keep Frenchies at home with their families wherever possible. To promote the health and welfare of the breed

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-01	£167,393	£156,186	-	-
2024-04-01	£128,967	£128,326	-	-
2023-04-01	£111,650	£107,092	-	-
2022-04-01	£151,436	£163,303	-	-
2021-04-01	£128,153	£115,797	-	-

Trustees

Name	Role	Appointed
TERESA L CARGILL	Chair	2017-01-01
KIMBERLEIGH LOUISE DHILLON		2017-01-01
STEPHEN ALLEN CARGILL		2017-01-01

Accounts

PHOENIX FRENCH BULLDOG RESCUE
(REGISTERED CHARITY NUMBER :1171943)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The committee present their report and the financial statements of the charity for the year ended 31 March 2025.

Charity Number

1171943

Principal address

17 Wellington Road
Shortstown
Bedford
MK42 0UT

Trustees

Stephen A Cargill
Teresa L Cargill
Kimberleigh L Malyan
Kirstine Delihridge (resigned January 2025)

Independent examiner

Shakiel Zaman FCCA
Brookman Limited
145-147 Hatfield Road
St. Albans
Hertfordshire
AL1 4JY

Bankers

NatWest Plc
81 High Street
Bedford
MK40 1YN

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF *THE* TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Phoenix French Bulldog Rescue, also known as Phoenix FBR, registered charity no 1171943, operates in England, Scotland and Wales to assist in the rescue, rehabilitation and rehoming of French Bulldogs in need or at risk. The year 2024/2025 is our eight year of accounting since the award of charity status in March 2017. Trustees for this period were as follows:

Stephen A Cargill
Teresa t. Cargill
Kimberleigh L Malyan
Kirstine Dellbridge (resigned January 2025)

Initially, Phoenix FBR was set up as a family concern and still retains that feel, which works well with our audience, but an external Trustee was brought in to give a more pragmatic view of how things were managed. The Trustees meet on ad hoc basis for any matters arising which need a consensus of opinion, and these may take the form of emails, telephone calls, video calls or in person meetings, but we meet no Less than once per year in person for a review of the past year and that ahead. This is when discussions have been made regarding changes to fees and the restrictions placed on which vet costs will be the burden of the charity or of the adopter. Policies and procedures have been re-written to ensure the public at large recognise their responsibility when fostering a dog so that unnecessary costs are avoided. The Management Team (all volunteers) are also very instrumental in helping to make changes and implement them as they are in the field and see what works well and what doesn't.

OBJECTIVES AND ACTIVITIES

The aims and objectives of the charity is to offer a home to any Frenchie (or crossbreeds thereof) in need, but also to educate the public on this wonderful breed, promote good ownership and to help keep Frenchies at home with their families wherever possible.

RISK ASSESSMENT

The Committee has identified that it is exposed to normal risks, and in doing so has established control systems, which comply with the requirements of current legislation in order to manage those risks.

FINANCIAL REPORT

Income for the year totalled £167,393 (2024: £128,967) with expenditure of £153,456 (2024: £128,326) resulting in a surplus for the year of £11,207 (2024: £641). This has resulted in total net funds of £11,855 at the balance sheet date (2024: £648).

The French Bulldog is a very niche breed with many health issues, and although it is accepted that any charity involved with this breed will never be rich, it is hoped and expected that reserves may now begin to build as we enter our 9th year. An initial goal of holding £3K in reserve by the end of 2025/26 has been set, rising from there as we seek to build financial resilience.

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

REVIEW OF THE YEAR

FY2024/2025 has not been a kind one at times and the charity has experienced some serious disruption, causing us to make official reports of incidents to the Charity Commission and the IOC due to some former volunteers who left and stole and attempted to delete data, as well as attempting to cause significant damage to the reputation of the charity. This has been addressed as necessary and appropriate, and we have regrouped and moved on as a stronger organization, although some investigations are still on-going.

The influx of abandoned dogs has continued to be relentless, and this has been made harder by dogs presenting with little or no poor socialization and, occasionally, serious behavioural issues. Dogs of this kind cannot be rehomed through the charity since we rehome directly into foster homes, and we will obviously not knowingly place an unpredictable dog into someone's home. It has been demoralizing for the team to have to turn away so many, but we have to remain focused on the number that we have managed to rehome. We continue to work with Dog Wardens to help rehome stray dogs whenever possible but have added additional assessment procedures to the criteria for these, for greater safety to volunteers and foster homes.

Phoenix FBR was active in the rescue of 269 French Bulldogs and rehomed 367 to new homes during 2024/2025, another significant increase on the previous year. The cost of living and the increase in veterinary costs seem to have contributed to the number of dogs being abandoned or given up for rehoming, and these increased costs have been a constant funding worry for the charity too.

There has been an increase in 'cross-rescue' working and we are actively looking to continue this and to build relationships with other reputable dog rescue charities. This will assist with French Bulldog rescue and mean that general rescues can help other breeds as needed.

The charity is pleased to have moved forward with a positive attitude, despite the challenges of 24/25 and is very active in making more positive internal changes for the next financial year.

FUTURE PLANS

There has been an internal restructuring programme, which is working very well and the charity is also currently in the process of implementing a new database system, which will dramatically reduce the workload of the team and make our systems more secure and fit for the 21st Century. Phoenix FBR is future-proofing to be sure that we can continue taking dogs for many more years.

We remain members of ADCH, the Association of Dog & Cat Homes and voluntarily commit to high standards for the care of our dogs, and ensure we are setting high standards. For our volunteers, fosterers and volunteers. In the event that licensing becomes mandatory for all animal rescues, we endeavour to be fully compliant, in readiness. We are actively supporting this proposed legislation and hope to see it implemented so that we can also be a licensed rescue, as well as a registered charity.

Signed on behalf of the committee on 30th January 2026



T L Cargill
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF PHOENIX FRENCH BULLDOG RESCUE

I report to the trustees on my examination of the accounts of Phoenix French Bulldog Rescue for the year ended 31 March 2025 which are set out on pages 5 to 11.

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.

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 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I can 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 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 other 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.



Shakiel Zaman FCCA
Brookman Limited
Chartered Accountants

145-147 Hatfield Road
St. Albans
Hertfordshire
AL1 4JY

PHOENIX FRENCH BULLDOG RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Total 2025	Total 2024
INCOME			
Donations and legacies	3	167,393	128,967
TOTAL INCOME		167,393	128,967
EXPENDITURE			
Charitable activities	4	156,186	128,326
TOTAL EXPENDITURE		156,186	128,326
NET MOVEMENT IN FUNDS		11,207	641
FUND BALANCES BROUGHT FORWARD		648	7
FUND BALANCES CARRIED FORWARD		11,855	648

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

PHOENIX FRENCH BULLDOG RESCUE

BALANCE SHEET AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	6		142		512
Current Assets					
Stock		2,630		2,730	
Cash at Bank and in Hand		697		4,426	
Debtors	7	23,102		21,025	
Current Liabilities					
Creditors: amounts falling due within one year	8	(14,716)		(23,053)	
Net Current Assets/ (Liabilities)			11,713		5,128
Creditors: amounts falling due after more than one year	9				(4,992)
Total Assets less Current Liabilities			<u>11,855</u>		<u>648</u>
Funds:					
Restricted Funds					
Unrestricted Funds:					
General Funds	10		11,855		648
Total Funds			<u>11,855</u>		<u>648</u>

Approved by the board of trustees on
and signed on its behalf by:

T I. Cargill
Trustee

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with 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),

The charity 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

The accounts have been prepared on the going concern basis.

b) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Donations and legacies are received by way of grants, donations, and gifts, and is included in full in the Statement of Financial Activities when receivable.

c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

d) Fund accounting

Funds held by the charity are either:

Unrestricted general funds

Funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds

Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.

Restricted funds

Funds that 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 purpose.

e) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

1 ACCOUNTING POLICIES (continued)

f) Going concern

The financial statements have been prepared on a going concern basis as the trustees are confident that the charity has continued to operate with a surplus of income over expenditure post year end, and that the balance sheet is being restored to a more positive position.

The charity continues to rely on the Bounce Back Loan, meeting all repayments as they fall due.

g) Fixed assets

Assets that cost more than £500 are capitalised at cost price. Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value of the tangible assets over their estimated useful lives:

Dog equipment	25% straight line
Computer equipment	25% straight line

h) Stocks of dog supplies and merchandise on hand at the year end are valued at the lower of cost and net realisable value.

2 LEGAL STATUS

The charity is a charitable incorporated organisation and registered with the Charity Commission in England and Wales on 8 March 2017. The charity is a public benefit entity.

3 INCOME	2025	2024
	£	£
Adoption fees	82,941	63,142
Donations	82,740	52,875
Auctions and raffles	1,707	12,950
Other income	5	-
	167,393	128,967

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

4 CHARITABLE ACTIVITIES EXPENDITURE

	2025	2024
	£	£
Stock	2,730	-
Vets	62,428	51,880
Dog supplies	13,587	9,316
PR (Literature & Brochures)	-	66
Merchandise purchases	8,121	4,353
Wages	31,745	32,583
Staff - Employer's NI	(418)	-
Employers Pensions	441	-
Motor Expenses	6003	-
Travel and subsistence	2,246	7,508
Printing, postage and stationery	5,495	3,779
Subscriptions	367	1,190
Telephone	1,967	1,337
Computer software	6,349	3,665
Sundry	1,191	1,176
Bank charges	1,494	1,751
Light and Heat	217	-
Cleaning	296	-
Legal & Professional Fees	265	-
Staff Training	250	-
Accountancy	4,793	4,809
Insurance	2,868	1,258
Rent	2,492	2,123
Interest on late payment of PAYE	352	-
Repairs	358	636
Depreciation	371	568
Loan interest	178	328
	156,186	128,326

Included within accountancy is £2,500 relating to the annual accounts and independent examination, and for other services from the independent examiners.

5 EMPLOYED STAFF COSTS AND NUMBERS

Employed staff costs were as follows:	2025	2024
	£	£
Salaries and wages	31,745	32,142
Social security costs	(418)	-
Pension	441	441
	31,768	32,583

No employee earned more than £60,000 during this or the prior year.

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

	2025	2024
	No.	No.
Direct charitable work	1	1

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

6 TANGIBLE FIXED ASSETS	Dog	Computer	Total
	equipment	equipment	
	£	£	£
Cost			
At beginning of year	789	1,482	2,271
Additions			
At end of year	789	1,482	2,271
Depreciation			
At beginning of year	789	970	1,759
Charge for year	-	371	371
At end of year	789	1,341	2,130
Net book value			
At end of year	-	142	142
At beginning of year	-	512	512
7 DEBTORS		2025	2024
		£	£
Other debtors – T & S Cargill		8,951	7,637
VAT		14,151	13,388
		23,102	21,025
8 CREDITORS: amounts falling due within one year		2025	2024
		£	£
Trade creditors		1,614	6,188
Accruals		2,500	12,800
Bank loan		4,639	3,979
Other creditors		86	86
PAYE/NI		5,877	-
		14,716	23,053
9 CREDITORS: amounts falling due after more than one year		2025	2024
		£	£
Bank loan		-	4,992

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

10 UNRESTRICTED FUNDS

	At beginning of year	Income	Expenditure	Transfers	At end of year
	£	£	£	£	£
General fund	<u>7</u>	<u>167,393</u>	<u>(156,186)</u>		<u>11,207</u>
	7	167,393	(156,186)		11,207

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds	Restricted funds	Unrestricted funds	Total
	£	£	£	£
Fund balances at 31 March 2025 are represented by:				
Fixed assets			142	142
Current assets			26,429	26,429
Current liabilities			(14,716)	(14,716)
Long term liabilities			-	-
			11,855	11,855

Fund balances at 31 March 2024 are represented by:

Fixed assets	512	512
Current assets	28,181	28,181
Current liabilities	(23,053)	(23,053)
Long term liabilities	(4,992)	(4,992)
	648	648

12 RELATED PARTY TRANSACTIONS

Other debtors includes £8,951 (2024: £7,637) relating to funds advanced to S and T Cargill, trustees. This has been cleared after the year end, by way of funds introduced to the charity and additional salary processed via PAYE.

T Cargill, trustee, was paid a total of £31,745 (2024: £32,142) for her work as chief executive of the charity.

During the year, S and T Cargill, trustees, received rent payments totalling £2,000 (2024: £2,000) from the charity.

PHOENIX FRENCH BULLDOG RESCUE

England & Wales - Charity number 1171943

Accounts

PHOENIX FRENCH BULLDOG RESCUE
(REGISTERED CHARITY NUMBER : 1171943)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The committee present their report and the financial statements of the charity for the year ended 31 March 2024.

Charity number

1171943

Principal address

17 Wellington Road
Shortstown
Bedford
MK42 0UT

Trustees

Stephen A Cargill
Teresa L Cargill
Kimberleigh L Malyan
Kirstine Dellbridge (resigned January 2025)

Independent examiner

C J Goodhead FCA
Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

Bankers

NatWest Plc
81 High Street
Bedford
MK40 1YN

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Phoenix French Bulldog Rescue, also known as Phoenix FBR, registered charity no 1171943, operates in England, Scotland and Wales to assist in the rescue, rehabilitation and rehoming of French Bulldogs in need or at risk. The year 2023/2024 is our seventh year of accounting since the award of charity status in March 2017. Trustees for this period were as follows:

Stephen A Cargill
Teresa L Cargill
Kimberleigh L Malyan
Kirstine Dellbridge (resigned January 2025)

Initially, Phoenix FBR was set up as a family concern and still retains that feel, which works well with our audience, but an external Trustee was brought in to give a more pragmatic view of how things were managed. The Trustees meet on ad hoc basis for any matters arising which need a consensus of opinion, and these may take the form of emails, telephone calls, video calls or in person meetings, but we meet no less than once per year in person for a review of the past year and that ahead. This is when discussions have been made regarding changes to fees and the restrictions placed on which vet costs will be the burden of the charity or of the adopter. Policies and procedures have been re-written to ensure the public at large recognise their responsibility when fostering a dog so that unnecessary costs are avoided. The Management Team (all volunteers) are also very instrumental in helping to make changes and implement them as they are in the field and see what works well and what doesn't.

OBJECTIVES AND ACTIVITIES

The aims and objectives of the charity is to offer a home to any Frenchie (or crossbreeds thereof) in need, but also to educate the public on this wonderful breed, promote good ownership and to help keep Frenchies at home with their families wherever possible.

RISK ASSESSMENT

The Committee has identified that it is exposed to normal risks, and in doing so has established control systems, which comply with the requirements of current legislation in order to manage those risks.

FINANCIAL REPORT

Income for the year totalled £128,967 (2023: £111,650) with expenditure of £128,326 (2023: £107,092) resulting in a surplus for the year of £641 (2023: £4,558). This has resulted in total net funds of £648 at the balance sheet date (2023: £7).

The French Bulldog is a very niche breed with many health issues, and although it is accepted that any charity involved with this breed will never be rich, it is hoped and expected that reserves may now begin to build as we enter our 8th year. An initial goal of holding £3K in reserve by the end of 2024/25 has been set, rising from there as we seek to build financial resilience.

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

REVIEW OF THE YEAR

FY2023/2024 has seen no diminishment in the number of dogs being surrendered for a multitude of reasons, including an alarming number of French Bulldogs being found as strays. These abandoned dogs have been taken into Dog Warden care across the UK, and many are unclaimed resulting in the need for them to find rescue space or to be euthanized. Where these dogs have been assessed as dog and human- friendly every effort has been made to save them from certain death, and this has seen the working processes need to change from active assessment to reactive rehoming where safe to do so. This has caused additional pressures on an already busy team.

Phoenix FBR was active in the rescue of 254 French Bulldogs and rehomed 279 to new homes during 2023/2024, a significant increase on the previous year. Regular embargos had to be implemented, where dogs could not be taken from the general public so that the Team could regroup and concentrate on the large numbers waiting to be taken in, due to a drop in the number of homes willing to take in another dog. It became virtually impossible to rehome dogs needing to be the only dog, or those with medical or behavioural needs, due to the public being understandably reluctant to take on potential medical costs or need to give time to retraining costs.

Major breed-specific surgeries became unfeasible due to the increase in veterinary fees, so dogs in need of these were not able to be taken. Where a dog already in care needed these, the general public continued to be generous with their donations through social media campaigns. Sadly, some legal actions had to be started against fosterers who had taken dogs into their care and then refused to return them or pay their adoption fee. These generally resulted in payment or return before the action came to court, but it was a fractious time and is undesirable for any charity. Actions have been taken to tighten the rehoming procedures, including raising the age-limit of those being accepted, to avoid similar problems.

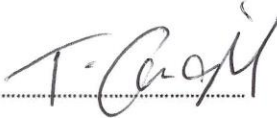
Less events were organized and/or attended due to the need for the Team to remain focused on the day-to-day running of the rescue.

FUTURE PLANS

The coming year will see Phoenix FBR take less dogs from Council kennels and instead focusing more on those in need from the general public. The situation is very 'chicken and egg' as we ponder whether not taking as many dogs from the public has meant more being abandoned and ultimately still arriving in care from Council kennels. This will be continuously reviewed over the forthcoming year.

The number of dogs in need continues to spiral ever upwards and Phoenix FBR is looking to its internal administration and systems to increase the admin team and so free up the general team for active dog-related duties. The goodwill of the volunteers can never be understated, and Phoenix continues to be gifted with a passionate and loyal team who not only strive for the welfare and safety of the dogs, but also to support those needing to surrender dogs and those willing to take them.

Signed on behalf of the committee



T L Cargill
Trustee

30 January 2025

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PHOENIX FRENCH BULLDOG RESCUE**

I report to the trustees on my examination of the accounts of Phoenix French Bulldog Rescue for the year ended 31 March 2024 which are set out on pages 5 to 11.

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.

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 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I can 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 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 other 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.



CJ GOODHEAD FCA
Knight Goodhead Limited
Chartered Accountants

30 January 2025

7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire SO53 3DA

PHOENIX FRENCH BULLDOG RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Total 2024 £	Total 2023 £
INCOME			
Donations and legacies	3	128,967	111,650
TOTAL INCOME		<u>128,967</u>	<u>111,650</u>
EXPENDITURE			
Charitable activities	4	128,326	107,092
TOTAL EXPENDITURE		<u>128,326</u>	<u>107,092</u>
NET MOVEMENT IN FUNDS		641	4,558
FUND BALANCES BROUGHT FORWARD		7	(4,551)
FUND BALANCES CARRIED FORWARD		<u>648</u>	<u>7</u>

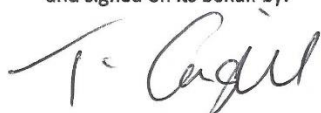
The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

PHOENIX FRENCH BULLDOG RESCUE

BALANCE SHEET AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	6		<u>512</u>		<u>397</u>
CURRENT ASSETS					
Stock		2,730		2,520	
Cash at bank and in hand		4,426		668	
Debtors	7	<u>21,025</u>		<u>40,216</u>	
		28,181		43,404	
CREDITORS: amounts falling due within one year	8	<u>(23,053)</u>		<u>(34,022)</u>	
NET CURRENT ASSETS			5,128		9,382
CREDITORS: amounts falling due after more than one year	9		(4,992)		(9,772)
NET ASSETS			<u>648</u>		<u>7</u>
FUNDS					
Restricted funds			-		-
Unrestricted funds:					
General fund	10	<u>648</u>		<u>7</u>	
			648		7
TOTAL FUNDS			<u>648</u>		<u>7</u>

Approved by the board of trustees on
and signed on its behalf by:



T L Cargill
Trustee

31.1.2025

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with 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).

The charity 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

The accounts have been prepared on the going concern basis.

b) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Donations and legacies are received by way of grants, donations, and gifts, and is included in full in the Statement of Financial Activities when receivable.

c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

d) Fund accounting

Funds held by the charity are either:

Unrestricted general funds	Funds which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated funds	Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.
Restricted funds	Funds that 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 purpose.

e) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

1 ACCOUNTING POLICIES (continued)

f) Going concern

The financial statements have been prepared on a going concern basis as the trustees are confident that the charity has continued to operate with a surplus of income over expenditure post year end, and that the balance sheet is being restored to a more positive position.

The charity continues to rely on the Bounce Back Loan, meeting all repayments as they fall due.

g) Fixed assets

Assets that cost more than £500 are capitalised at cost price. Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value of the tangible assets over their estimated useful lives:

Dog equipment	25% straight line
Computer equipment	25% straight line

h) Stocks of dog supplies and merchandise on hand at the year end are valued at the lower of cost and net realisable value.

2 LEGAL STATUS

The charity is a charitable incorporated organisation and registered with the Charity Commission in England and Wales on 8 March 2017. The charity is a public benefit entity.

3 INCOME

	2024	2023
	£	£
Adoption fees	63,142	44,935
Donations	52,875	53,209
Auctions and raffles	12,950	13,498
Other income	-	8
	<u>128,967</u>	<u>111,650</u>

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

4 CHARITABLE ACTIVITIES EXPENDITURE

	2024	2023
	£	£
Stock	-	201
Vets	51,880	38,186
Dog supplies	9,316	8,631
PR (Literature & Brochures)	66	-
Merchandise purchases	4,353	2,577
Wages	32,583	33,503
Travel and subsistence	7,508	4,789
Printing, postage and stationery	3,779	3,281
Subscriptions	1,190	824
Telephone	1,337	1,004
Computer software	3,665	3,405
Sundry	1,176	1,465
Bank charges	1,751	1,788
Accountancy	4,809	3,665
Insurance	1,258	402
Rent	2,123	1,861
Repairs	636	736
Depreciation	568	397
Loan interest	328	377
	<u>128,326</u>	<u>107,092</u>

Included within accountancy is £1,600 relating to the annual accounts and independent examination, and £1,625 for other services from the independent examiners.

5 EMPLOYED STAFF COSTS AND NUMBERS

Employed staff costs were as follows:	2024	2023
	£	£
Salaries and wages	32,142	30,894
Social security costs	-	2,192
Pension	441	417
	<u>32,583</u>	<u>33,503</u>

No employee earned more than £60,000 during this or the prior year.

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

	2024	2023
	No.	No.
Direct charitable work	<u>1</u>	<u>1</u>

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

6 TANGIBLE FIXED ASSETS	Dog equipment	Computer equipment	Total
	£	£	£
Cost			
At beginning of year	789	799	1,588
Additions	-	683	683
At end of year	789	1,482	2,271
Depreciation			
At beginning of year	591	600	1,191
Charge for year	198	370	568
At end of year	789	970	1,759
Net book value			
At end of year	-	512	512
At beginning of year	198	199	397

7 DEBTORS	2024	2023
	£	£
Other debtors	21,025	40,216
	<u>21,025</u>	<u>40,216</u>

8 CREDITORS: amounts falling due within one year	2024	2023
	£	£
Trade creditors	6,188	9,523
Accruals	12,800	11,614
Bank loan	3,979	3,179
Other creditors	86	9,706
	<u>23,053</u>	<u>34,022</u>

9 CREDITORS: amounts falling due after more than one year	2024	2023
	£	£
Bank loan	<u>4,992</u>	<u>9,772</u>

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

10 UNRESTRICTED FUNDS

	At beginning of year	Income	Expenditure	Transfers	At end of year
	£	£	£	£	£
<i>General fund</i>	7	128,967	(128,326)	-	648
	7	128,967	(128,326)	-	648

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds	Restricted funds	Unrestricted funds	Total
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Fixed assets	-	-	512	512
Current assets	-	-	28,181	28,181
Current liabilities	-	-	(23,053)	(23,053)
Long term liabilities	-	-	(4,992)	(4,992)
	-	-	648	648

Fund balances at 31 March 2023 are represented by:

Fixed assets	-	-	397	397
Current assets	-	-	43,404	43,404
Current liabilities	-	-	(34,022)	(34,022)
Long term liabilities	-	-	(9,772)	(9,772)
	-	-	7	7

12 RELATED PARTY TRANSACTIONS

Other debtors includes £7,637 (2023: £15,148) relating to funds advanced to S and T Cargill, trustees. This has been cleared after the year end, by way of funds introduced to the charity and additional salary processed via PAYE.

T Cargill, trustee, was paid a total of £32,142 (2023: £30,894) for her work as chief executive of the charity.

During the year, S and T Cargill, trustees, received rent payments totalling £2,000 (2023: £2,000) from the charity.

Accounts

PHOENIX FRENCH BULLDOG RESCUE
(REGISTERED CHARITY NUMBER : 1171943)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The committee present their report and the financial statements of the charity for the year ended 31 March 2023.

Charity number

1171943

Principal address

17 Wellington Road
Shortstown
Bedford
MK42 0UT

Trustees

Stephen A Cargill
Teresa L Cargill
Kimberleigh L Malyan
Kirstine Dellbridge

Independent examiner

C J Goodhead FCA
Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

Bankers

NatWest Plc
81 High Street
Bedford
MK40 1YN

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Phoenix French Bulldog Rescue, also known as Phoenix FBR, registered charity no 1171943, operates in England, Scotland and Wales to assist in the rescue, rehabilitation and rehoming of French Bulldogs in need or at risk. The year 2022/2023 is our sixth year of accounting since the award of charity status in March 2017. Trustees for this period were as follows:

Stephen A Cargill
Teresa L Cargill
Kimberleigh L Malyan
Kirstine Dellbridge

Initially, Phoenix FBR was set up as a family concern and still retains that feel, which works well with our audience, but an external Trustee was brought in to give a more pragmatic view of how things were managed. The Trustees meet on ad hoc basis for any matters arising which need a consensus of opinion, and these may take the form of emails, telephone calls, video calls or in person meetings, but we meet no less than once per year in person for a review of the past year and that ahead. This is when discussions have been made regarding changes to fees and the restrictions placed on which vet costs will be the burden of the charity or of the adopter. Policies and procedures have been re-written to ensure the public at large recognise their responsibility when fostering a dog so that unnecessary costs are avoided. The Management Team (all volunteers) are also very instrumental in helping to make changes and implement them as they are in the field and see what works well and what doesn't.

OBJECTIVES AND ACTIVITIES

The aims and objectives of the charity is to offer a home to any Frenchie (or crossbreeds thereof) in need, but also to educate the public on this wonderful breed, promote good ownership and to help keep Frenchies at home with their families wherever possible.

RISK ASSESSMENT

The Committee has identified that it is exposed to normal risks, and in doing so has established control systems, which comply with the requirements of current legislation in order to manage those risks.

FINANCIAL REPORT

Income for the year totalled £111,650 (2022: £151,436) with expenditure of £107,092 (2022: £163,303) resulting in a surplus for the year of £4,558 (2022: £11,867 deficit). This has resulted in total net funds of £7 at the balance sheet date (2022: £4,551 overdrawn). The trustees are keeping this under close review – the charity has generated a surplus of income over expenditure since the balance sheet date.

The French Bulldog is a very niche breed with many health issues, and although it is accepted that any charity involved with this breed will never be rich, it is hoped and expected that reserves may now begin to build as we enter our 7th year. An initial goal of holding £3K in reserve by the end of 2023/24 has been set, rising from there as we seek to build financial resilience.

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

REVIEW OF THE YEAR

FY2022/2023 was the year that it finally felt as though finances were improving slightly and there was a steady turn-over of adoption fees and donations to pay the more conservatively managed vet costs. The latter remain high but with the refusal of very sick animals into rescue, unless there are exceptional circumstances, and the burden of neutering being placed on the adopter where necessary, more of the adoption fees remained with the charity for routine procedures and general out-goings. It is clear that a breed such as French Bulldogs will never allow for the charity to be rich, but the general consensus was of more control financially after a very tough 21/22.

Phoenix FBR was active in the rescue of 162 French Bulldogs and rehomed 204 to new homes during 2022/2023. Behavioural issues were a challenge with many of the 'lockdown' dogs being poorly socialised and owners wanting to give them up for rescue as they returned to work and/or could not manage their needs and behaviour. Due to the nature of how Phoenix FBR work, i.e. placing dogs directly into foster homes, many have had to be turned away on safety grounds. This year has seen much more advice from the charity being offered to owners in need, maybe to instruct behaviourists or even give recommendations to premise-based rescues who have the facilities to work with more difficult dogs in a safe environment, than the acceptance of the dog into the care of PFBR for rehoming. There have been some months where more dogs were turned away than were admitted, due to the issues of those dogs, and self-enforced embargos were placed on the admission of dogs, whilst the Team regrouped, re-evaluated and lowered the numbers of dogs in our care through adoptions, and then could sensibly recommence acceptance of more. During these embargos, priority was still given to genuine welfare cases, such as dogs at risk of euthanasia for no fault of their own, and those that are surrendered to vets where owners have abandoned them or signed them over due to costs, as well as ex-breeding dogs needing to retire, mostly at a young age. No dog in genuine need has ever been refused where it is possible to help them, and these are always discussed at Management level.

The year saw the division of the volunteers at Management level re-adjusted as new volunteers joined and took on responsibility for new regions. This proved to be extremely beneficial to the charity as new enthusiasm brought in more people wanting to foster and/or adopt a dog and has given a fuller coverage of the UK. Home-visits have continued to be carried out largely as virtual appointments since Covid restrictions, but the Team has now started to visit more in-person where possible, to re-establish a more personal service.

Phoenix FBR continues to refuse rescue dogs from abroad, recognising that the UK already has a surplus of dogs in need, particularly in our breed, and these remain our priority.

The charity began organising and attending carefully selected events, but these tended to be for the purposes of advertising and recruitment, and general public awareness rather than for the limited financial benefit.

For the first time in many years, the recorded numbers of litters for French Bulldogs fell dramatically and was expected to be reflected in those that went unregistered too, as the cost of the puppies became prohibitive for most. Breeders sought to leave the breed due to their lack of profitability and the issues involved with trying to rehome their puppies. Phoenix FBR had more breeders coming to them requesting homes for ex-breeding stock and has become recognised as a reliable, safe, and confidential service for doing this. These dogs often have medical needs for which fundraisers are used, but there is strong feeling within the Team and the public at large that these dogs deserve their Forever Sofas after a life which may not have been the most loving and gentle.

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

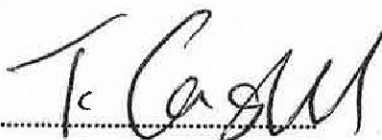
Phoenix FBR does not discriminate against breeders in any way, accepting that the public will always want puppies and 'Adopt Don't Shop' is not practical for all, but it does hold strong views against poor breeding and those who do not care well for their stock. This does not prevent a dog in need from any kind of breeder being assessed for surrender to the charity, just as no judgement is made on any other person wishing to surrender their pet. The charity's focus always remains on the welfare of the dog.

FUTURE PLANS

The changes in working practices that were put into place in FY21/22 have continued to bear fruit and there are no plans to revise these at this time. There are no major plans for the forthcoming year beyond an endeavour to re-establish a more grounded approach in how the charity is funded and to be realistic in where the funding of dog treatments is viable and where they are cost preclusive – head over heart decisions are very difficult where there is an impassioned Team, but this is recognised as being necessary. Long-term fostering has largely ceased due to the costs involved, but some 'supported' adoptions have been approved with pre-agreed-conditions-only being supported by the charity. The longer-term plan is to cease these entirely, by honouring current contracts but not taking on any new ones.

The year ahead looks to be fraught with new challenges as the cost of living continues to hold the UK in its grip and those increased costs mean many feeling that they cannot keep their pets. The charity will look to take on as many dogs as is reasonably practicable, but with a more realistic eye to the costs of each dog in mind, as vet costs have also spiralled ever upwards. It may be several years yet until the saturation of dogs in the UK regulates through natural means, but the charity is braced for this to be the case.

Signed on behalf of the committee



T L Cargill
Trustee

15 March 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PHOENIX FRENCH BULLDOG RESCUE

I report to the trustees on my examination of the accounts of Phoenix French Bulldog Rescue for the year ended 31 March 2023 which are set out on pages 6 to 12.

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.

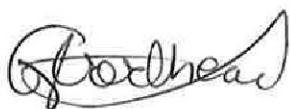
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I can 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 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 other 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.



CJ GOODHEAD FCA
Knight Goodhead Limited
Chartered Accountants

15 March 2024

7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire SO53 3DA

PHOENIX FRENCH BULLDOG RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Total 2023 £	Total 2022 £
INCOME			
Donations and legacies	3	111,650	151,436
TOTAL INCOME		<u>111,650</u>	<u>151,436</u>
EXPENDITURE			
Charitable activities	4	107,092	163,303
TOTAL EXPENDITURE		<u>107,092</u>	<u>163,303</u>
NET MOVEMENT IN FUNDS		4,558	(11,867)
FUND BALANCES BROUGHT FORWARD		(4,551)	7,316
FUND BALANCES AT 31 MARCH 2023		<u>7</u>	<u>(4,551)</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

PHOENIX FRENCH BULLDOG RESCUE

BALANCE SHEET AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	6		<u>397</u>		<u>794</u>
CURRENT ASSETS					
Stock		2,520		1,750	
Cash at bank and in hand		668		724	
Debtors	7	<u>40,216</u>		<u>40,384</u>	
		43,404		42,858	
CREDITORS: amounts falling due within one year	8	<u>(34,022)</u>		<u>(35,337)</u>	
NET CURRENT ASSETS			9,382		7,521
CREDITORS: amounts falling due after more than one year	9		(9,772)		(12,866)
NET ASSETS/(LIABILITIES)			<u>7</u>		<u>(4,551)</u>
FUNDS					
Restricted funds			-		-
Unrestricted funds:					
General fund	10	<u>7</u>		<u>(4,551)</u>	
			7		(4,551)
TOTAL FUNDS			<u>7</u>		<u>(4,551)</u>

Approved by the board of trustees on 15 March 2024.
and signed on its behalf by:



T L Cargill
Trustee

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with 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).

The charity 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

The accounts have been prepared on the going concern basis.

b) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Donations and legacies are received by way of grants, donations, and gifts, and is included in full in the Statement of Financial Activities when receivable.

c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

d) Fund accounting

Funds held by the charity are either:

Unrestricted general funds	Funds which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated funds	Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.
Restricted funds	Funds that 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 purpose.

e) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

1 ACCOUNTING POLICIES (continued)

f) Going concern

The financial statements have been prepared on a going concern basis as the trustees are confident that the charity has continued to operate with a surplus of income over expenditure post year end, and that the balance sheet is being restored to a more positive position.

The charity continues to rely on the Bounce Back Loan, meeting all repayments as they fall due.

g) Fixed assets

Assets that cost more than £500 are capitalised at cost price. Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value of the tangible assets over their estimated useful lives:

Dog equipment	25% straight line
Computer equipment	25% straight line

h) Stocks of dog supplies and merchandise on hand at the year end are valued at the lower of cost and net realisable value.

2 LEGAL STATUS

The charity is a charitable incorporated organisation and registered with the Charity Commission in England and Wales on 8 March 2017. The charity is a public benefit entity.

3 INCOME

	2022	2021
	£	£
Adoption fees	44,935	54,837
Donations	53,209	82,360
Auctions and raffles	13,498	14,187
Other income	8	52
	<u>111,650</u>	<u>151,436</u>

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

4 CHARITABLE ACTIVITIES EXPENDITURE

	2023	2022
	£	£
Stock	201	2,163
Vets	38,186	85,150
Dog supplies	8,631	9,463
PR (Literature & Brochures)	-	4,077
Merchandise purchases	2,577	7,546
Wages	33,503	22,161
Training	-	476
Travel and subsistence	4,789	8,609
Printing, postage and stationery	3,281	6,679
Subscriptions	824	571
Telephone	1,004	626
Computer software	3,405	4,356
Sundry	1,465	1,220
Bank charges	1,788	340
Accountancy	3,665	5,495
Insurance	402	978
Rent	1,861	850
Repairs	736	2,068
Depreciation	397	397
Loan interest	377	78
	<u>107,092</u>	<u>163,303</u>

Included within accountancy is £1,500 relating to the annual accounts and independent examination, and £600 for other services from the independent examiners.

5 EMPLOYED STAFF COSTS AND NUMBERS

Employed staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	30,894	18,939
Social security costs	2,192	2,896
Pension	417	326
	<u>33,503</u>	<u>22,161</u>

No employee earned more than £60,000 during this or the prior year.

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

	2023	2022
	No.	No.
Direct charitable work	<u>1</u>	<u>1</u>

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

6 TANGIBLE FIXED ASSETS

	Dog equipment £	Computer equipment £	Total £
Cost			
At beginning of year	789	799	1,588
Additions	-	-	-
At end of year	789	799	1,588
Depreciation			
At beginning of year	394	400	794
Charge for year	197	200	397
At end of year	591	600	1,191
Net book value			
At end of year	198	199	397
At beginning of year	395	399	794

7 DEBTORS

	2023 £	2022 £
Prepayments	-	192
Other debtors	40,216	40,192
	40,216	40,384

8 CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	9,523	15,454
Accruals	11,614	8,200
Bank loan	3,179	3,967
Other creditors	9,706	7,716
	34,022	35,337

9 CREDITORS: amounts falling due after more than one year

	2023 £	2022 £
Bank loan	9,772	12,866

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

10 UNRESTRICTED FUNDS

	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
<i>General fund</i>	(4,551)	111,650	(107,092)	-	7
	(4,551)	111,650	(107,092)	-	7

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds £	Restricted funds £	Unrestricted funds £	Total £
Fund balances at 31 March 2023 are represented by:				
Fixed assets	-	-	397	397
Current assets	-	-	43,404	43,404
Current liabilities	-	-	(34,022)	(34,022)
Long term liabilities	-	-	(9,772)	(9,772)
	-	-	7	7

Fund balances at 31 March 2022 are represented by:

Fixed assets	-	-	794	794
Current assets	-	-	42,858	42,858
Current liabilities	-	-	(35,337)	(35,337)
Long term liabilities	-	-	(12,866)	(12,866)
	-	-	(4,551)	(4,551)

12 RELATED PARTY TRANSACTIONS

Other debtors includes £15,148 (2022: £15,619) relating to funds advanced to S and T Cargill, trustees. This has been cleared after the year end, by way of funds introduced to the charity and additional salary processed via PAYE.

T Cargill, trustee, was paid a total of £30,894 (2022: £18,939) for her work as chief executive of the charity.

During the year, S and T Cargill, trustees, received rent payments totalling £800 (2022: £400) from the charity.

Accounts

PHOENIX FRENCH BULLDOG RESCUE
(REGISTERED CHARITY NUMBER : 1171943)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The committee present their report and the financial statements of the charity for the year ended 31 March 2022.

Charity number

1171943

Principal address

17 Wellington Road
Shortstown
Bedford
MK42 0UT

Trustees

Stephen A Cargill
Teresa L Cargill
Kimberleigh L Malyan
Kirstine Dellbridge (appointed 27 January 2022)

Independent examiner

C J Goodhead FCA
Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

Bankers

NatWest Plc
81 High Street
Bedford
MK40 1YN

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Phoenix French Bulldog Rescue, also known as Phoenix FBR, registered charity no 1171943, operates in England, Scotland and Wales to assist in the rescue, rehabilitation and rehoming of French Bulldogs in need or at risk. The year 2021/2022 is our fifth year of accounting since the award of charity status in March 2017. Trustees for this period were as follows:

Stephen A Cargill

Teresa L Cargill

Kimberleigh L Malyan

Kirstine Dellbridge (appointed 27 January 2022)

Initially, Phoenix FBR was set up as a family concern and still retains that feel, which works well with our audience, but an external Trustee was brought in to give a more pragmatic view of how things were managed. The Trustees meet on ad hoc basis for any matters arising which need a consensus of opinion, and these may take the form of emails, telephone calls, video calls or in person meetings, but we meet no less than once per year in person for a review of the past year and that ahead. This is when discussions have been made regarding changes to fees and the restrictions placed on which vet costs will be the burden of the charity or of the adopter. Policies and procedures have been re-written to ensure the public at large recognise their responsibility when fostering a dog so that unnecessary costs are avoided. The Management Team (all volunteers) are also very instrumental in helping to make changes and implement them as they are in the field and see what works well and what doesn't.

OBJECTIVES AND ACTIVITIES

The aims and objectives of the charity is to offer a home to any Frenchie (or crossbreeds thereof) in need, but also to educate the public on this wonderful breed, promote good ownership and to help keep Frenchies at home with their families wherever possible.

RISK ASSESSMENT

The Committee has identified that it is exposed to normal risks, and in doing so has established control systems, which comply with the requirements of current legislation in order to manage those risks.

FINANCIAL REPORT AND RESERVES POLICY

Income for the year totalled £151,436 (2021: £128,153) with expenditure of £163,303 (2021: £115,797) resulting in a deficit for the year of £11,867 (2021: £12,356 surplus). This has resulted in total funds being overdrawn by £4,551 at the balance sheet date. The trustees are keeping this under close review – the charity has generated a surplus of income over expenditure since the balance sheet date and the balance sheet is in the process of being restored to a positive position post year end.

The French Bulldog is a very niche breed with many health issues, and although it is accepted that any charity involved with this breed will never be rich, it is hoped and expected that reserves may now begin to build as we enter our 7th year. An initial goal of holding £3K in reserve by the end of 2023/24 has been set, rising from there as we seek to build financial resilience.

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REVIEW OF THE YEAR

All rescue business continued as the previous year as the UK slowly came out of lockdown, but the shadow of Covid still loomed in the very recent past and the threat of further outbreaks was still very much in the minds of everyone. Statistics began to surface from the Kennel Club on how many dogs had been bred and sold and the increases were startling, particularly in our breed, meaning that Phoenix FBR knew to brace for whatever was to come as people returned to work and/or realised that this Bull Breed may be smaller, but is not always easy.

Phoenix FBR was active in the rescue of 167 French Bulldogs and rehomed 214 to new homes during 2021/2022. These numbers continued to represent dogs of various medical condition and age, but we were becoming more concerned at rising veterinary costs and our ability to cover these. Online fundraising was increased but the return to some outdoor events proved to be disappointing financially and the decision was taken to restrict appearances at these as the time, cost, and effort was not worth the financial reward.

Some owners who had decided to get a dog during lock-down were returning to work and we saw the beginnings of very young dogs being handed into rescue, some with significant behavioural issues, such as separation anxiety. Indiscriminate breeding meant that many of the young dogs coming to us had been bred with no inclination to health testing and the resulting puppies had poor health and breed-specific health conditions, which are costly to repair. This added further to our vet burden.

The Management Team of Phoenix are all volunteers (with the exception of T Cargill) but are instrumental in the day-to-day running of the charity as they are the ones at the coal face and understand exactly how the charity operates. A meeting was held as dog numbers climbed ever higher and vet fees spiralled. In October 2021 the decision was made to significantly increase adoption fees, as they very often did not cover the costs of making a dog re-homeable through vaccinations and neutering. Any specialist surgeries pushed costs frighteningly high, needing additional fundraising support from the public, with online appeals, raffles and online auctions. The Team placed embargos on new admissions at various times throughout the year as we fought to get on top of the many needing to be surrendered into our care, and to clear large outstanding vet bills. It was a very difficult time to balance the needs of the many dogs with the needs of the charity and staying afloat, but things showed some improvement as we moved into 2022, and many lessons had been learned.

Book-keeping had been an issue in the previous financial year, and we had thought this was resolved but a backlog of unanswered questions and financial queries was discovered, meaning yet another late return. This has seen many long hours and much hard work in achieving a resolution but progress has been good.

COST OF LIVING CRISIS

The cost-of-living crisis is still very much in evidence and Phoenix FBR and all other animal rescues are experiencing our own form of 'Long Covid,' as badly socialised dogs are surrendered and those that are no longer needed for the excuse to escape from the home, to be walked, are surplus to requirements. Over-breeding has led to saturation of dogs in the UK in general, and poor press for the French Bulldog as a Brachycephalic breed has been very detrimental. But homes continue to come forward and there is a strong body of support for the breed.

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

One unexpected aspect of the Covid Lockdown that was not factored into our plans for a greater number of admissions has been the human cost of Covid; it seems that the enforced lock-down and increased time spent together has fractured many relationships and we are seeing more dogs coming to us as the result of relationship breakdowns, where neither party can keep the dog.

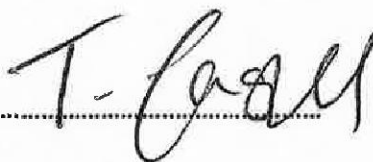
Large numbers of dogs continue to be turned away by Phoenix FBR if they cannot be safely placed in a foster home, as Phoenix FBR does not have premises or kennels.

FUTURE PLANS

Following a review of working practices, changes were brought into place. The period between fostering and adopting was tightened and no dogs are accepted into rescue unless vaccinated, or a payment made to cover this, to ensure safety to any dogs already in the foster home and to ensure that Phoenix FBR is not responsible for this cost; there are some exceptions to this where abandonment/welfare issues are present. Speedier adoptions also transfer vet liability to the new owner and means that more of the adoption fee is retained by Phoenix FBR. Neutering of dogs has also become the responsibility of the new owner where needed but is still carefully monitored and contracted by PFBR to ensure welfare standards are maintained. These changes were put into place on a 3-6 month trial but have continued without interruption as they are making a significantly positive improvement in the financial position of the charity. More volunteers have been recruited through social media platforms and the growth of the volunteer base means we are able to offer a more personal service to those surrendering, fostering or adopting, and ensuring that knowledgeable support is available post-adoption.

Moving into FY2022/23 we see less aged debt with vets, and a better understanding of where we gain or leak finances. We will go into the next financial period more aware of how and where we can make savings and this will also be reflected in the dogs which we can and cannot help, acknowledging that head decisions must over-ride those of the heart sometimes. All members of the Team, volunteer or Trustee, work with Phoenix FBR because of their passion for dogs in general and French Bulldogs specifically, but realise that we simply cannot save them all, not at any cost.

Signed on behalf of the committee



T L Cargill
Trustee

15 March 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PHOENIX FRENCH BULLDOG RESCUE

I report to the trustees on my examination of the accounts of Phoenix French Bulldog Rescue for the year ended 31 March 2022 which are set out on pages 6 to 12.

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.

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 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I can 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 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 other 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.



CJ GOODHEAD FCA
Knight Goodhead Limited
Chartered Accountants

15 March 2024

7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire SO53 3DA

PHOENIX FRENCH BULLDOG RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Total 2022 £	Total 2021 £
INCOME			
Donations and legacies	3	151,436	128,153
TOTAL INCOME		151,436	128,153
EXPENDITURE			
Charitable activities	4	163,303	115,797
TOTAL EXPENDITURE		163,303	115,797
NET MOVEMENT IN FUNDS		(11,867)	12,356
FUND BALANCES BROUGHT FORWARD		7,316	(5,040)
FUND BALANCES AT 31 MARCH 2022		(4,551)	7,316

The Statement of Financial Activities includes all gains and losses recognised in the year.

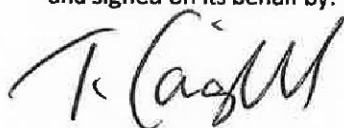
All incoming resources and resources expended derive from continuing activities.

PHOENIX FRENCH BULLDOG RESCUE

BALANCE SHEET AT 31 MARCH 2022

	Notes	2022	2021
		£	£
FIXED ASSETS			
Tangible assets	6	<u>794</u>	<u>1,191</u>
CURRENT ASSETS			
Stock		1,750	-
Cash at bank and in hand		724	3,394
Debtors	7	<u>40,384</u>	<u>60,196</u>
		42,858	63,590
CREDITORS: amounts falling due within one year	8	<u>(35,337)</u>	<u>(40,400)</u>
NET CURRENT ASSETS		7,521	23,190
CREDITORS: amounts falling due after more than one year	9	(12,866)	(17,065)
NET ASSETS/(LIABILITIES)		<u>(4,551)</u>	<u>7,316</u>
FUNDS			
Restricted funds			
Unrestricted funds:			
General fund	10	<u>(4,551)</u>	<u>7,316</u>
		(4,551)	7,316
TOTAL FUNDS		<u>(4,551)</u>	<u>7,316</u>

Approved by the board of trustees on 15 March 2024
and signed on its behalf by:



T L Cargill
Trustee

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with 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).

The charity 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

The accounts have been prepared on the going concern basis.

b) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Donations and legacies are received by way of grants, donations, and gifts, and is included in full in the Statement of Financial Activities when receivable.

c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

d) Fund accounting

Funds held by the charity are either:

Unrestricted general funds	Funds which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated funds	Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.
Restricted funds	Funds that 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 purpose.

e) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

1 ACCOUNTING POLICIES (continued)

f) Going concern

The financial statements have been prepared on a going concern basis as the trustees are confident that the charity has operated with a surplus of income over expenditure post year end, and that the balance sheet is being restored to a positive position.

g) Fixed assets

Assets that cost more than £500 are capitalised at cost price. Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value of the tangible assets over their estimated useful lives:

Dog equipment	25% straight line
Computer equipment	25% straight line

h) Stock

Stocks of dog supplies and merchandise on hand at the year end are valued at the lower of cost and net realisable value.

2 LEGAL STATUS

The charity is a charitable incorporated organisation and registered with the Charity Commission in England and Wales on 8 March 2017. The charity is a public benefit entity.

3 INCOME

	2022	2021
	£	£
Adoption fees	54,837	31,984
Donations	82,360	79,068
Auctions and raffles	14,187	16,452
Other income	52	649
	<u>151,436</u>	<u>128,153</u>

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

4 CHARITABLE ACTIVITIES EXPENDITURE

	2022 £	2021 £
Stock	2,163	892
Vets	85,150	64,207
Cost of dogs coming in	-	2,448
Dog supplies	9,463	2,566
Event costs	-	2,425
PR (Literature & Brochures)	4,077	4,340
Merchandise purchases	7,546	8,524
Wages	22,161	15,182
Training	476	-
Travel and subsistence	8,609	7,924
Motor running expenses	-	467
Printing, postage and stationery	6,679	8,212
Subscriptions	571	525
Telephone	626	3,418
Computer software	4,356	3,187
Sundry	1,220	652
Bank charges	340	54
Accountancy	5,495	2,258
Insurance	978	1,918
Equipment hire	-	448
Legal and professional	-	48
VAT consultancy	-	10,500
Rent	850	200
Repairs	2,068	110
Depreciation	397	397
Historical VAT reclaimed	-	(25,410)
Loan interest	78	305
	163,303	115,797

Included within accountancy is £1,500 relating to the annual accounts and independent examination, and £3,995 for other services.

5 EMPLOYED STAFF COSTS AND NUMBERS

Employed staff costs were as follows:

	2022 £	2021 £
Salaries and wages	18,939	15,182
Social security costs	2,896	-
Pension	326	-
	22,161	15,182

No employee earned more than £60,000 during this or the prior year.

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

	2023 No.	2022 No.
Direct charitable work	1	1

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

6 TANGIBLE FIXED ASSETS	Dog equipment £	Computer equipment £	Total £
Cost			
At beginning of year	789	799	1,588
Additions	-	-	-
At end of year	<u>789</u>	<u>799</u>	<u>1,588</u>
Depreciation			
At beginning of year	197	200	397
Charge for year	197	200	397
At end of year	<u>394</u>	<u>400</u>	<u>794</u>
Net book value			
At end of year	<u>395</u>	<u>399</u>	<u>794</u>
At beginning of year	<u>592</u>	<u>599</u>	<u>1,191</u>

7 DEBTORS	2022 £	2021 £
Prepayments	192	192
Other debtors	40,192	60,004
	<u>40,384</u>	<u>60,196</u>

8 CREDITORS: amounts falling due within one year	2022 £	2021 £
Trade creditors	15,454	9,256
Accruals	8,200	12,720
Bank loan	3,967	3,240
Other creditors	7,716	15,184
	<u>35,337</u>	<u>40,400</u>

9 CREDITORS: amounts falling due after more than one year	2022 £	2021 £
Bank loan	<u>12,866</u>	<u>17,065</u>

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

10 UNRESTRICTED FUNDS

	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
<i>General fund</i>	7,316	151,436	(163,303)	-	(4,551)
	<u>7,316</u>	<u>151,436</u>	<u>(163,303)</u>	<u>-</u>	<u>(4,551)</u>

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds £	Restricted funds £	Unrestricted funds £	Total £
Fund balances at 31 March 2022 are represented by:				
Fixed assets	-	-	794	794
Current assets	-	-	42,858	42,858
Current liabilities	-	-	(35,337)	(35,337)
Long term liabilities	-	-	(12,866)	(12,866)
	<u>-</u>	<u>-</u>	<u>(4,551)</u>	<u>(4,551)</u>

Fund balances at 31 March 2021 are represented by:

Fixed assets	-	-	1,191	1,191
Current assets	-	-	63,590	63,590
Current liabilities	-	-	(40,400)	(40,400)
Long term liabilities	-	-	(17,065)	(17,065)
	<u>-</u>	<u>-</u>	<u>7,316</u>	<u>7,316</u>

12 RELATED PARTY TRANSACTIONS

Other debtors includes £15,619 (2021: £18,065) relating to funds advanced to S and T Cargill. This is being cleared after the year end, in part by salary which has been accrued at the year end and subsequently processed via PAYE.

T Cargill, trustee, was paid a total of £18,939 (2021: £15,182) for her work as chief executive of the charity.

During the year, S and T Cargill, trustees, received rent payments totalling £400 from the charity.

Accounts

PHOENIX FRENCH BULLDOG RESCUE
(REGISTERED CHARITY NUMBER : 1171943)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The committee present their report and the financial statements of the charity for the year ended 31 March 2021.

Charity number

1171943

Principal address

17 Wellington Road
Shortstown
Bedford
MK42 0UT

Trustees

Stephen A Cargill
Teresa L Cargill
Kimberleigh L Malyan
Kirstine Dellbridge (appointed 27 January 2022)

Independent examiner

C J Goodhead FCA
Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Phoenix French Bulldog Rescue, also known as Phoenix FBR, registered charity no 1171943, operates in England, Scotland and Wales to assist in the rescue, rehabilitation and rehoming of French Bulldogs in need or at risk. The year 2020/2021 is our fourth year of accounting since the award of charity status in March 2017. Trustees for this period were as follows:

Stephen A Cargill
Teresa L Cargill
Kimberleigh L Malyan

OBJECTIVES AND ACTIVITIES

The aims and objectives of the charity is to offer a home to any Frenchie (or crossbreeds thereof) in need, but also to educate the public on this wonderful breed, promote good ownership and to help keep Frenchies at home with their families wherever possible.

RISK ASSESSMENT

The Committee has identified that it is exposed to normal risks, and in doing so has established control systems, which comply with the requirements of current legislation in order to manage those risks.

FINANCIAL REPORT

Income for the year totalled £128,153 (2020: £176,091) with expenditure of £115,797 (2020: £168,477) resulting in a surplus for the year of £12,356 (2020: £7,614).

REVIEW OF THE YEAR

FY2020/2021 continued to be a busy year for Phoenix FBR but activities for fundraising were curtailed by Covid, meaning that no outdoor events could be arranged or attended. The public continued to be very supportive through various social media platforms, and fundraising was continued by means of online auctions, raffles and fundraising appeals. The public were keen to help dogs in need, but more care was needed in assessing homes for the dogs as the lockdown meant that whilst many people were working from home, it may not continue to be so once restrictions were lifted. Dog movement continued within the guidelines given by DEFRA and where it has been possible to do so, home-visits and assessments were done virtually, or meetings with new dogs/fosterers were out-doors and socially distanced. Phoenix FBR provided masks to all volunteers needing them and also confirmed that anyone with concerns about their safety in carrying out Phoenix business would not be expected to do so.

Phoenix FBR was active in the rescue of 134 French Bulldogs and rehomed 197 to new homes during 2020/2021. These numbers represent a significant number of dogs, including puppies, with extreme medical needs, including cleft palates, for which PFBR has developed a reputation of excellence in being able to raise and surgically repair them to enable full and happy lives.

Overall, Phoenix FBR has continued to develop an outstanding reputation with both the veterinary profession, professional bodies and the public at large.

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Phoenix FBR is now registered for VAT and the submission of the first return brought a significant return of VAT which was hugely beneficial in the payment of outstanding vet fees. Returns will continue to be in favour of payment to PFBR as more VAT is suffered than is charged.

The Trustees of Phoenix FBR held a meeting to discuss the need to salary Teresa Cargill, CEO (Founder and Trustee) to prevent the need for her to seek paid employment elsewhere. This would have been very detrimental to Phoenix FBR as she has always worked in a full-time capacity for the charity. It was decided that a minimal but livable salary would be awarded to ensure that she had no need to work elsewhere and could continue to dedicate her time entirely to the charity. This is a PAYE role and managed by the accountants of Phoenix FBR.

With so many dogs being given up for rehoming, Phoenix FBR wanted to be able to attract the very best home for their dogs and to this end it was felt that fosterers/adopters needed to feel more supported. Partnerships were entered into with the International School for Canine Practitioners (ISCP) and Pet Remedy to provide short on-line training sessions for the fosterers and calming products for the dogs, to ensure a smoother transition for the dogs going into new homes. This has proved very successful and has helped PFBR to attract the very best homes and so lessen the yo-yo effect of dogs coming into rescue and moving from home to home.

Book-keeping has been a huge issue for Phoenix FBR during this financial year due to a change in personnel doing this, and changes to the software used. This has resulted in an extremely late return being filed as many aspects of the accounting had to be unpicked and redone to ensure full compliance. A new bookkeeper has worked through this and at submission of this return, all is resolved in readiness for the reporting of the next financial year.

COST OF LIVING CRISIS

The cost-of-living crisis is affecting everyone, and Phoenix FBR is no different; veterinary costs are significantly increased, and donations are dramatically decreased. French Bulldogs are now being randomly abandoned in public places such as shopping centres and are even being dumped at vet practices. Phoenix FBR is sufficiently established and respected that vets, dog wardens and other multi-breed rescue centres now contact them to help with these abandoned dogs, and assistance is given wherever possible. It has been necessary to radically review costs and working practices to the extent that dogs with severe medical issues can no longer be accepted, as not only is it virtually impossible to rehome these dogs due to the public not being able to afford a dog with costly issues, it is also impossible for the charity to guarantee the cost of their on-going care. Behavioural issues with large numbers of dogs, particularly those bought during lockdown, are also hugely increased and these dogs cannot be safely placed into foster-homes, meaning large numbers of dogs being turned away.

Veterinary fees for basic procedures such as neutering have increased, as have other additional medical costs; this meant that adoption fees were not covering these sufficiently, and so fees have had to be increased.

FUTURE PLANS

A review of working practices has been undertaken by the Management Team and Trustees of Phoenix FBR, considering those of similar rescues. The period between fostering and adoption will be more closely monitored such that a dog will be rehomed more quickly, relieving the burden of vet liability to PFBR and also increasing cash flow through that faster process, meaning that more dogs can be helped. No dogs will be accepted into rescue unless vaccinated, or a payment made to cover this, to

PHOENIX FRENCH BULLDOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ensure safety to any dogs already in the foster home and to ensure that Phoenix FBR is not responsible for this cost; there will be some exceptions to this where abandonment/welfare issues are present.. Speedier adoptions also transfer vet liability to the new owner and means that more of the adoption fee is retained by PFBR. Neutering of dogs has also become the responsibility of the new owner where needed but is still carefully monitored and contracted by PFBR to ensure welfare standards are maintained. It is hoped that as finances allow, Phoenix will once again be able to help dogs in greater medical need, but all dogs will continue to be reviewed on a case-by-case basis.

The next year will also see a greater emphasis on Team training because Phoenix FBR wants to be able to give full support to those who volunteer their time, to attract the very best personnel and to ensure that they are viewed by the public as being the very best rescue for French Bulldogs, with uniform processes across the UK. A Team Handbook has been developed and a Management Team Handbook is being launched for release and training to help all personnel.

Moving into FY2021/22 sees a high amount of aged debt with vets, but the new operating processes allow more of the adoption fee to be retained, enabling this to be slowly reduced, whilst also not incurring new debt. This is already looking very promising for the next financial year and good progress is being made.

Signed on behalf of the committee



T L Cargill
Trustee

31 January 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PHOENIX FRENCH BULLDOG RESCUE

I report to the trustees on my examination of the accounts of Phoenix French Bulldog Rescue for the year ended 31 March 2021 which are set out on pages 6 to 11.

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.

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 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I can 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 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 other 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.



CJ GOODHEAD FCA
Knight Goodhead Limited
Chartered Accountants

31 January 2023

7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire SO53 3DA

PHOENIX FRENCH BULLDOG RESCUE**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Total 2021 £	Total 2020 £
INCOME			
Donations and legacies		128,153	176,091
TOTAL INCOME		<u>128,153</u>	<u>176,091</u>
EXPENDITURE			
Charitable activities	3	115,797	168,477
TOTAL EXPENDITURE		<u>115,797</u>	<u>168,477</u>
NET MOVEMENT IN FUNDS		12,356	7,614
FUND BALANCES BROUGHT FORWARD		(5,040)	(12,654)
FUND BALANCES AT 31 MARCH 2021		<u><u>7,316</u></u>	<u><u>(5,040)</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

PHOENIX FRENCH BULLDOG RESCUE

BALANCE SHEET AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	4		<u>1,191</u>		<u>-</u>
CURRENT ASSETS					
Cash at bank and in hand		3,394		4,107	
Debtors	5	<u>60,196</u>		<u>7,291</u>	
		63,590		11,398	
CREDITORS: amounts falling due within one year	6	<u>(40,400)</u>		<u>(16,438)</u>	
NET CURRENT ASSETS/(LIABILITIES)			23,190		(5,040)
CREDITORS: amounts falling due after more than one year	7		(17,065)		-
NET ASSETS/(LIABILITIES)			<u>7,316</u>		<u>(5,040)</u>
FUNDS					
Restricted funds					
Unrestricted funds:					
General fund	8	<u>7,316</u>		<u>(5,040)</u>	
			7,316		(5,040)
TOTAL FUNDS (DEFICIT)			<u>7,316</u>		<u>(5,040)</u>

Approved by the board of trustees on 31 January 2023
and signed on its behalf by:



T L Cargill
Trustee

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with 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).

The charity 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

The accounts have been prepared on the going concern basis.

b) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Donations and legacies are received by way of grants, donations, and gifts, and is included in full in the Statement of Financial Activities when receivable.

c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

d) Fund accounting

Funds held by the charity are either:

Unrestricted general funds	Funds which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated funds	Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.
Restricted funds	Funds that 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 purpose.

e) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

1 ACCOUNTING POLICIES (continued)

f) Going concern

The financial statements have been prepared on a going concern basis after taking into account the current risks to going concern due to the ongoing COVID-19 issue as detailed in the Trustee Report.

2 LEGAL STATUS

The charity is a charitable incorporated organisation and registered with the Charity Commission in England and Wales on 8 March 2017. The charity is a public benefit entity.

3 CHARITABLE ACTIVITIES EXPENDITURE

	2021	2020
	£	£
Stock	892	-
Vets	64,207	107,417
Cost of dogs coming in	2,448	387
Dog supplies	2,566	-
Event costs	2,425	3,739
PR (Literature & Brochures)	4,340	4,614
Merchandise purchases	8,524	20,019
Events purchases	-	189
Wages	15,182	-
Training	-	494
Travel and subsistence	7,924	9,400
Motor running expenses	467	-
Printing, postage and stationery	8,212	7,169
Subscriptions	525	609
Telephone	3,418	6,565
Computer software	3,187	1,160
Website	-	479
Refreshments	276	169
Sundry	376	489
Bank interest paid	-	218
Bank charges	52	132
PayPal fees	2	-
Accountancy and independent examination	2,258	3,141
Insurance	1,918	1,031
Equipment hire	448	1,056
Legal and professional	48	-
VAT consultancy	10,500	-
Rent	200	-
Repairs	110	-
Depreciation	397	-
Historical VAT reclaimed	(25,410)	-
Loan interest	305	-
	<u>115,797</u>	<u>168,477</u>

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

4 TANGIBLE FIXED ASSETS

	Dog equipment £	Computer equipment £	Total £
Cost			
At beginning of year	-	-	-
Additions	789	799	1,588
At end of year	789	799	1,588
Depreciation			
At beginning of year	-	-	-
Charge for year	(197)	(200)	(397)
At end of year	(197)	(200)	(397)
Net book value			
At end of year	592	599	1,191
At beginning of year	-	-	-

5 DEBTORS

	2021 £	2020 £
Trade debtors	-	1,540
Prepayments	192	-
Other debtors	60,004	5,751
	60,196	7,291

6 CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,256	14,968
Accruals	12,720	1,470
Bank loan	3,240	-
Other creditors	15,184	-
	40,400	16,438

7 CREDITORS: amounts falling due after more than one year

	2021 £	2020 £
Bank loan	17,065	-

PHOENIX FRENCH BULLDOG RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

8 UNRESTRICTED FUNDS

	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
<i>General fund</i>	(5,040)	128,153	(115,797)	-	7,316
	(5,040)	128,153	(115,797)	-	7,316

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds £	Restricted funds £	Unrestricted funds £	Total £
Fund balances at 31 March 2021 are represented by:				
Fixed assets	-	-	1,191	1,191
Current assets	-	-	63,590	63,590
Current liabilities	-	-	(40,400)	(40,400)
Long term liabilities	-	-	(17,065)	(17,065)
	-	-	7,316	7,316

Fund balances at 31 March 2020 are represented by:

Fixed assets	-	-	-	-
Current assets	-	-	11,398	11,398
Current liabilities	-	-	(16,438)	(16,438)
	-	-	(5,040)	(5,040)

10 RELATED PARTY TRANSACTIONS

Other debtors includes £18,065 (2020: £5,751) relating to funds advanced to S and T Cargill. This is being cleared after the year end, in part by salary which has been accrued at the year end and subsequently processed via PAYE.