

**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	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>INCOME</b>			
Donations and legacies		128,153	176,091
<b>TOTAL INCOME</b>		<u>128,153</u>	<u>176,091</u>
<b>EXPENDITURE</b>			
Charitable activities	3	115,797	168,477
<b>TOTAL EXPENDITURE</b>		<u>115,797</u>	<u>168,477</u>
<b>NET MOVEMENT IN FUNDS</b>		12,356	7,614
<b>FUND BALANCES BROUGHT FORWARD</b>		(5,040)	(12,654)
<b>FUND BALANCES AT 31 MARCH 2021</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	4		<u>1,191</u>		<u>-</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		3,394		4,107	
Debtors	5	<u>60,196</u>		<u>7,291</u>	
		63,590		11,398	
<b>CREDITORS: amounts falling due within one year</b>	6	<u>(40,400)</u>		<u>(16,438)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			23,190		(5,040)
<b>CREDITORS: amounts falling due after more than one year</b>	7		(17,065)		-
<b>NET ASSETS/(LIABILITIES)</b>			<u>7,316</u>		<u>(5,040)</u>
<b>FUNDS</b>					
Restricted funds					
Unrestricted funds:					
General fund	8	<u>7,316</u>		<u>(5,040)</u>	
			7,316		(5,040)
<b>TOTAL FUNDS (DEFICIT)</b>			<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.

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## 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>

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

### 4 TANGIBLE FIXED ASSETS

	Dog equipment £	Computer equipment £	Total £
<b>Cost</b>			
At beginning of year	-	-	-
Additions	789	799	1,588
At end of year	789	799	1,588
<b>Depreciation</b>			
At beginning of year	-	-	-
Charge for year	(197)	(200)	(397)
At end of year	(197)	(200)	(397)
<b>Net book value</b>			
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.