

**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.

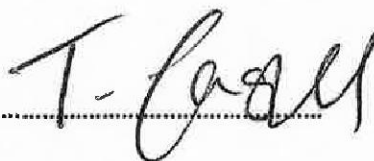
Large numbers of dogs continue to be turned away by Phoenix FBR if they cannot be safely placed in a foster home, as Phoenix FBR does not have premises or kennels.

#### 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
<b>TOTAL INCOME</b>		<b>151,436</b>	<b>128,153</b>
EXPENDITURE			
Charitable activities	4	163,303	115,797
<b>TOTAL EXPENDITURE</b>		<b>163,303</b>	<b>115,797</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(11,867)</b>	<b>12,356</b>
FUND BALANCES BROUGHT FORWARD		7,316	(5,040)
<b>FUND BALANCES AT 31 MARCH 2022</b>		<b>(4,551)</b>	<b>7,316</b>

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

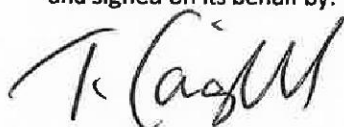
All incoming resources and resources expended derive from continuing activities.

**PHOENIX FRENCH BULLDOG RESCUE**

**BALANCE SHEET AT 31 MARCH 2022**

	Notes	2022	2021
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	<u>794</u>	<u>1,191</u>
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS: amounts falling due within one year</b>	8	<u>(35,337)</u>	<u>(40,400)</u>
<b>NET CURRENT ASSETS</b>		7,521	23,190
<b>CREDITORS: amounts falling due after more than one year</b>	9	(12,866)	(17,065)
<b>NET ASSETS/(LIABILITIES)</b>		<u>(4,551)</u>	<u>7,316</u>
<b>FUNDS</b>			
Restricted funds			
Unrestricted funds:			
General fund	10	<u>(4,551)</u>	<u>7,316</u>
		(4,551)	7,316
<b>TOTAL FUNDS</b>		<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
	<b>163,303</b>	<b>115,797</b>

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	-
	<b>22,161</b>	<b>15,182</b>

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	<b>1</b>	<b>1</b>

# 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 £
<b>Cost</b>			
At beginning of year	789	799	1,588
Additions	-	-	-
At end of year	<u>789</u>	<u>799</u>	<u>1,588</u>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
At end of year	395	399	794
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.