

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 an 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.

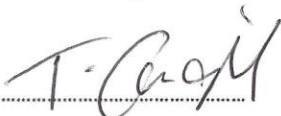
Less events were organized and/or attended due to the need for the Team to remain focused on the day-to-day running of the rescue.

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>

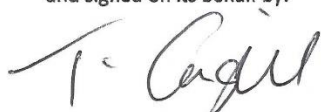
The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

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.