

**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 21<sup>st</sup> 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 30<sup>th</sup> 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	<b>Total 2025</b>	<b>Total 2024</b>
INCOME			
Donations and legacies	3	167,393	128,967
<b>TOTAL INCOME</b>		<b>167,393</b>	<b>128,967</b>
EXPENDITURE			
Charitable activities	4	156,186	128,326
<b>TOTAL EXPENDITURE</b>		<b>156,186</b>	<b>128,326</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>11,207</b>	<b>641</b>
FUND BALANCES BROUGHT FORWARD		648	7
<b>FUND BALANCES CARRIED FORWARD</b>		<b>11,855</b>	<b>648</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 2025

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

	<b>2025</b>	<b>2024</b>
	£	£
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:	<b>2025</b>	<b>2024</b>
	£	£
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:

	<b>2025</b>	<b>2024</b>
	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	<b>Dog</b>	<b>Computer</b>	<b>Total</b>
	<b>equipment</b>	<b>equipment</b>	
	£	£	£
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		<b>2025</b>	<b>2024</b>
		£	£
Other debtors – T & S Cargill		8,951	7,637
VAT		14,151	13,388
		<b>23,102</b>	<b>21,025</b>
8 CREDITORS: amounts falling due within one year		<b>2025</b>	<b>2024</b>
		£	£
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	-
		<b>14,716</b>	<b>23,053</b>
9 CREDITORS: amounts falling due after more than one year		<b>2025</b>	<b>2024</b>
		£	£
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			-	-
			<b>11,855</b>	<b>11,855</b>

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.