

**REGISTERED COMPANY NUMBER: 07562860**  
**(England and Wales)**  
**REGISTERED CHARITY NUMBER: 1143967**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2020

Friends of Birkenhead Council Kennels  
(A Company Limited By Guarantee)

# **Friends of Birkenhead Council Kennels**

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# **Friends of Birkenhead Council Kennels**

## **Report of the Trustees for the Year Ended 31 March 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (effective 1 January 2015).

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Company number  
07562860 (England and Wales)

#### **Registered Charity number**

1143967

#### **Registered office**

Birkenhead Kennels  
Corporation Road  
Birkenhead  
Merseyside  
CH414JZ

#### **Trustees**

Mrs P J Humphreys  
Ms K Jacobs  
Mrs SA Simpson  
PA Simpson  
Martine Catton

#### **Independent examiner**

Neil Farrelly  
NWF Management Service Ltd  
23 Pipers Lane, Heswall  
Wirral  
CH60 9HZ

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governance**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Memorandum and Articles incorporated 14/3/2011 as amended by Special Resolution.

Registered at Companies House on 2/9/2011.

The Charity is a Registered Charity and a company limited by guarantee

#### **Recruitment and appointment of new trustees**

Trustees are appointed by existing Trustees based on the specific knowledge and skills required to appropriately manage the charity.

Nominations are received according to specific needs and the candidate is interviewed by the board and a vote is taken. The charity currently limited the number of trustees to a maximum of 12.

#### **Wider network**

The charity works in partnership with the local authority to operate the stray kennels service for the Wirral area and the board of Trustees manage the day to day operations of the charity. There is no paid management structure to assist with this.

# **Friends of Birkenhead Council Kennels**

## **Report of the Trustees for the Year ended 31 March 2020**

### **STRUCTURE. GOVERNANCE AND MANAGEMENT**

#### **Risk management**

The Trustees recognise that no activity is risk free. Wherever possible, activities are de-risked as far as possible and a risk register is maintained for all identifiable risks.

The Charity does not take financial risks of any type. All major risks have been identified and processes and procedures put in place to mitigated them.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charities continuing mission is summarised as follows

- To use every resource within the charitys reach to rehome stray and unwanted dogs within the Wirral Peninsula.
  - To provide advice for members of the general public regarding the care of their dogs.
  - To increase awareness within the community with regards to animal health and welfare.
  - To work with other organisations to ensure dogs within our care have the best possible change of finding a new forever home. To attempt to reduce the number of abandoned dogs in Wirral.
- We seek to fulfil our mission by;
- Advertising lost dogs through the FOBK website and other social media channels.
  - Working closely with other animal protection and rescue organisations creating a bond of trust between us.
  - Provide training for our local volunteer base-
  - By ensuring that a comprehensive home visit is undertaken for all dogs that are rehomed from our facility.
  - Numerous fund raisers and social events that we host throughout the year.
  - Liaising closely with the local authorities, including the Local Council, Police, Fire & Ambulance services.
  - Actively seeking new funding streams to enhance the care and support we can deliver.

Our work benefits many people in the local community, many of whom are classed as low income families. Throughout our welfare commitments we have introduced "Dog Walking" schemes where volunteers regularly take the dogs on walks to help reduce kennel stress.

#### **Future Plans**

Our key objectives for the forthcoming year are to continue to make environmental improvements and reduce operational overheads. We also aim to pursue grant opportunities in the coming year to assist us to improve the service we can offer the public across Wirral.

#### **Significant activities**

We have continued to develop and maintain our contractual relationship with the local authority and fully expect this to continue in the coming year.

We have been able to achieve the key environmental improvements that we set out in our previous report.

#### **Volunteers**

The charity relies heavily on the support from the local community as well as our team of dedicated volunteers.

Our volunteers assist in almost every area of running the stray kennel service.

This includes regular fundraising activities as well as operating a daily walking programme so that the dogs receive regular exercise whilst in our care.

The volunteers also take the time to play and care for the dogs.

This support allows us to undertake basic training of the dogs to increase their chance of a successful long term rehome with their new owners.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The charity's reserves policy is to aim to have a minimum of three months working capital at any time. The trustees constantly scrutinise all income and expenditure to ensure that expenditure is in line with clearly defined budgets.

#### **Principal funding sources**

The charity's income comes from two main streams- contractual income from the local authority and fundraising.

Report of the Trustees

For the Year Ended 31 March 2020

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of company for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;

make judgements and estimates that are reasonable and prudent; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 22nd Feb 2021 and signed on its behalf by;



.....  
Mr P.Simpson

## Independent Examiner's Report to the trustees of Friends of Birkenhead Council Kennels

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2019 which are set out on pages 5 to 12.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Friends of Birkenhead Council Kennels you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Friends of Birkenhead Council Kennels 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 Act.

### **Independent examiner's Statement**

I have completed my examination. I confirm that no material 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 Friends of Birkenhead Council Kennels 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 accounting 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 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.



Neil Farrelly

NWF Management Services Ltd

23 Pipers Lane

Heswall

Wirral CH60 9HZ

22nd February 2021

## **Friends of Birkenhead Council Kennels**

Statement of Financial Activities for the  
Year Ended 31st March 2020

	Notes	31.3.20 Unrestricted funds £	31.3.19 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		<b>134,400</b>	151,991
<b>Incoming resources from charitable activities</b>			
Retail shop		<b>45,467</b>	12,490
<b>Total incoming resources</b>		<b>179,867</b>	164,481
<b>RESOURCES EXPENDED</b>			
Costs of generating funds			
Costs of generating voluntary income	2	<b>39,571</b>	29,988
Fundraising trading: cost of goods sold and other costs	3	<b>29,622</b>	31,715
Charitable activities			
Maintaining kennel services		<b>104,757</b>	104,106
Governance costs		<b>3,597</b>	2,981
<b>Total resources expended</b>		<b>177,547</b>	168,790
<b>NET INCOMING/(OUTGOING) RESOURCES</b>			
		<b>2,320</b>	(4,309)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>39,593</b>	43,902
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>41,913</b>	39,593
<b>Unrestricted Funds</b>			

The notes form part of these financial statements

# Friends of Birkenhead Council Kennels

## Balance Sheet At 31 March 2020

		31.3.20	31.3.19
		Unrestricted	Unrestricted
		Funds	Funds
	Notes		
<b>CURRENT ASSETS</b>			
Stocks		1,200	2,500
Debtors	8	-	-
Cash at bank and in hand		48,895	42,362
		<b>50,095</b>	44,862
 <b>CREDITORS</b>			
Amounts falling due within one year	9	(6,681)	(5,269)
 <b>NET CURRENT ASSETS</b>		<b>43,413</b>	39,593
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>43,413</b>	39,593
 <b>NET ASSETS</b>		<b>43,413</b>	39,593
 <b>FUNDS</b>			
Unrestricted Funds	10	43,413	39,593
 <b>Unrestricted funds</b>		<b>43,413</b>	39,593
<b>TOTAL FUNDS</b>		<b>43,413</b>	39,593

The notes form part of these financial statements



## Friends of Birkenhead Council Kennels

### Balance Sheet continued At 31 March 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 22nd Feb 2021 and were signed on its behalf by:



.....  
Mr P. Simpson

The notes form part of these financial statements

## **Friends of Birkenhead Council Kennels**

### **Notes to the Financial Statements**

**For the Year ended 31<sup>st</sup> March 2020**

#### **ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Unrestricted Funds**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **2 COSTS OF GENERATING VOLUNTARY INCOME**

	<b>31.3.20</b>	<b>31.3.19</b>
	<b>£</b>	<b>£</b>
Support costs	39,571	29,988

The notes form part of these financial statements

## Friends of Birkenhead Council Kennels

### Notes to the Financial Statements - continued

#### For the Year ended 31<sup>st</sup> March 2020

#### 3 FUNDRAISING TRADING • COST OF GOODS SOLD AND OTHER COSTS

	31.3.20	31.3.19
	£	£
Opening stock	2,500	2,500
Purchases	28,322	31,715
Closing stock	(1,200)	(2,500)
Support costs		
	<u>29,622</u>	<u>31,715</u>

#### 4 NET INCOMING (OUTGOING) RESOURCE

Net resources are stated after charging / (crediting)

	31.3.20	31.3.19
	£	£
Other operating leases	<u>6,809</u>	<u>5,746</u>

#### 5 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

	31.3.20	31.3.19
	£	£
Trustees' expenses		
Trustees' expenses	<u>-</u>	<u>-</u>

There were no trustees' expenses paid for the year ended 31 March 2018.  
Unrestricted Funds

#### 6 STAFF COSTS

	31.3.20	31.3.19
	£	£
Wages and salaries	96,391	95,925
Other pension costs	8,366	8,181
	<u>104,757</u>	<u>104,106</u>

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

	31.3.20	31.3.19
Kennel staff	<u>5</u>	<u>5</u>

No employee earned more than €60,000

The notes form part of these financial statements

# Friends of Birkenhead Council Kennels

## Notes to the Financial Statements - continued For the Year ended 31<sup>st</sup> March 2020

### 7 FUNDS

#### General

This fund is made up of donations received and funds raised by kennel related activities. It also includes money received from handover and adoption fees.

#### Wirral Borough Council

This fund is for income received to cover operating costs of wages and employee's pensions.

#### Shop

This fund is for the pet shop that operates to supplement the overall income of the charity.

### 8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.119
	£	£
Trade Debtors	-	-
Other Debtors	-	-

### 9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.119
	£	£
Trade creditors	1,500	3,656
Other creditors	6,681	1,613
	8,181	5,269

# Friends of Birkenhead Council Kennels

Notes to the Financial Statements - continues  
for the Year Ended 31 March 2020

## 10. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	27,150	526	<b>27,676</b>
Wirral Borough Council	4,329	0	<b>4,329</b>
Shop	8,114	1,794	<b>9,908</b>
<b>TOTAL FUNDS</b>	<b>39,593</b>	<b>2,320</b>	<b>41,913</b>

Net movement in funds. included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,439	(58,963)	(13,524)
Wirral Borough Council	88,961	(88,961)	0
Shop	45,467	(29,622)	15,844
Unrestricted Funds	179,867	# "	2,320
<b>TOTAL FUNDS</b>	<b>179,867</b>	<b># "</b>	<b>2,320</b>

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

The comparatives are disclosed on page 5 as there are no restricted funds.

## 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

## 13. FINANCIAL INSTRUMENTS

	31.3.20	31.3.19
Financial assets that are debt instruments measured at amortised cost		
	<b>48,895</b>	42,362
Financial liabilities that are measured at amortised cost		
	<b>8,181</b>	5,269
Financial assets measured at fair value through profit and loss		
	<b>1,200</b>	2,500

## 14. FIRST YEAR ADOPTION

The charity transitioned to FRS102 on 1<sup>st</sup> April 2016. There were no changes to Accounting policies as a result of the transition. There were no adjustments.

## 15. COMPARATIVES FOR MOVEMENTS IN FUNDS

	At 1.4.18 £	Net Movement in Funds £	At 31.3.19 £
Unrestricted Funds			
General	31,259	(4,109)	27,150
Wirral Borough Council	4,329	£0.00	4,329
Shop	8,314	(200)	8,114
Total	<b>43,902</b>	<b>(4,309)</b>	<b>39,593</b>

# Friends of Birkenhead Council Kennels

## Detailed Statement of Financial Activities For the Year Ended 31 March 2020

	31.3.20	31.3.19
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	45,439	44,386
Grants	88,961	107,605
	<b>134,400</b>	<b>151,991</b>
Incoming resources from charitable activities		
Shop income	45,467	12,490
<b>Total incoming resources</b>	<b>179,867</b>	<b>164,481</b>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Opening stock	2,500	2,500
Purchases	12,312	12,874
Veterinary and kennel costs	16,010	18,841
Closing stock	(1,200)	(2,500)
	<b>29,622</b>	<b>31,715</b>
<b>Charitable activities</b>		
Unrestricted Funds	96,391	95,925
Pensions	8,366	8,181
	<b>104,757</b>	<b>104,106</b>
<b>Governance costs</b>		
Accountancy	2,666	2,981
Consultancy fees	931	-
Legal Fees		-
	<b>3,597</b>	<b>2,981</b>
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	6,809	5,746
Rates and water	1,230	3,199
Insurance Light and heat	12,144	1,644
Telephone	3,655	8,248
Postage and stationery	246	2,993
Advertising	683	-
Sundries	1,472	-
Cleaning costs	2,976	370
Card machine costs	1,458	840
Rent and Storage costs	0	890
Vehicle expenses	5,560	2,623
Office expenses	1,211	-
Repairs and maintenance	2,126	3,435
	<b>39,571</b>	<b>29,988</b>
<b>Finance</b>		
Trustees' expenses	-	-
Bank charges	-	-
<b>Total resources expended</b>	<b>-</b>	<b>-</b>
<b>Net Income / (expenditure)</b>	<b>2,320</b>	<b>(4,309)</b>