

Friends of Birkenhead Council

Kennels

Contents of the Financial

Statements

for the Year ended 31 March 2019

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12 to 13

REGISTERED COMPANY NUMBER: 07562860  
(England and Wales)  
REGISTERED CHARITYNUMBER: 1143967

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2019

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

## **Friends of Birkenhead Council Kennels**

### **Report of the Trustees** **for the Year Ended 31 March 2019**

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 2019. 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 (FRS102) (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

Managing Director  
Charity Worker  
Charity worker  
Director  
Director

**Independent examiner**

Claire Jackson FCCA  
ACCA  
Gallico & Associates  
11 School Lane  
Prenton  
CH437RD

#### **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 2019**

#### **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 mitigate 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.

Friends of Birkenhead Council Kennels

Report of the Trustees

For the Year Ended 31 March 2019

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

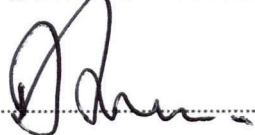
The trustees (who are also the directors of company for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), 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.

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 20-12-19... and signed on its behalf by:



Mr P Simpson

2019



Independent Examiner's Report to the Trustees of  
Friends of Birkenhead Council Kennels ('the company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the Preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Miss Claire Jackson FCCA  
ACCA  
Gallico  
11 School Lane  
Prenton  
Merseyside  
CH43 7RD

2019

**Friends of Birkenhead Council Kennels**

**Statement of Financial Activities**  
**for the Year Ended 31 March**  
**2019**

	Notes	31.3.19 Unrestricted funds £	31.3.18 Total funds £
<b>INCOMING RESOURCES</b>			
Incoming resources from generated funds			
Voluntary income		151,991	173,883
Incoming resources from charitable activities			
Retail shop		12,490	10,493
<b>Total incoming resources</b>		<b>164,481</b>	<b>184,376</b>
<b>RESOURCES EXPENDED</b>			
Costs of generating funds			
Costs of generating voluntary income	2	29,988	34,574
Fundraising trading: cost of goods sold and other costs	3	28,262	36,083
Charitable activities			
Maintaining kennel services		104,106	111,015
Governance costs		2,981	7,788
<b>Total resources expended</b>		<b>165,337</b>	<b>189,460</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(856)</b>	<b>(5,084)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		43,902	48,986
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>43,046</b>	<b>43,902</b>

The notes form part of these financial statements

**Friends of Birkenhead Council Kennels**

**Balance Sheet**

**At 31 March 2019**

	Notes	31.3.19 Unrestricted Funds £	31.3.18 Unrestricted Funds £
<b>CURRENT ASSETS</b>			
Stocks		2,500	2,500
Debtors	8	-	-
Cash at bank and in hand		42,362	45,815
		<b>48,315</b>	48,315
 <b>CREDITORS</b>			
Amounts falling due within one year	9	(5,269)	(4,413)
 <b>NET CURRENT ASSETS</b>		<b>43,046</b>	43,902
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>43,046</b>	43,902
 <b>NET ASSETS</b>		<b>43,046</b>	43,902
 <b>FUNDS</b>			
Unrestricted funds	10	43,046	43,902
 <b>TOTAL FUNDS</b>		<b>43,046</b>	43,902

The notes form part of these financial statements



**Friends of Birkenhead Council Kennels**

**Balance Sheet-continued**

**At 31 March 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

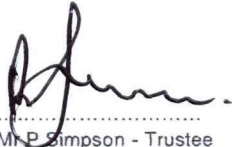
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

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 28.12.19 and were signed on its behalf by:



Mr P Simpson - Trustee

The notes form part of these financial statements

## **Friends of Birkenhead Council Kennels**

### **Notes to the Financial Statements** **For the year Ended 31 March 2019**

#### **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 can 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.

##### **Hire purchase and leasing commitments**

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**

	31.3.19	31.3.18
	£	£
Support costs	29,988	34,574

## Friends of Birkenhead Council Kennels

### Notes to the Financial statements - continued for the Year Ended 31 March 2019

#### 3. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	31.3.19	31.3.18
	£	£
Opening stock	2,500	2,500
Purchases	28,262	36,083
Closing stock	(2,500)	(2,500)
Support costs		
	<u>28,262</u>	<u>36,083</u>

#### 4. NET INCOMING/(OUTGOING)RESOURCES

Net resources are stated after charging/(crediting):

	31.3.19	31.3.18
	£	£
Other operating leases	5,746	7,397
	<u>5,746</u>	<u>7,397</u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

	31.3.19	31.3.18
	£	£
Trustees' expenses	-	-
	<u>-</u>	<u>-</u>

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

#### 6. STAFF COSTS

	31.3.19	31.3.18
	£	£
Wages and salaries	95,925	99,647
Other pension costs	8,181	11,368
	<u>104,106</u>	<u>111,015</u>

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

	31.3.19	31.3.18
	5	5
Kennel staff	<u>5</u>	<u>5</u>

No employee earned more than £60,000

## Friends of Birkenhead Council Kennels

### Notes to the Financial Statements - continued for the Year Ended 31 March 2018

#### 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

	31.3.19 £	31.3.18 £
Trade debtors	-	-
Other debtors	-	-
	<hr/>	<hr/>
	-	-

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

	31.3.19 £	31.3.18 £
Trade creditors	3,656	2,879
Other creditors	1,613	1,534
	<hr/>	<hr/>
	5,269	4,413

#### 10. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	31,259	(656)	30,603
Wirral Borough Council	4,329		4,329
Shop	8,314	(200)	8,114
	<hr/>		<hr/>
	43,902	(856)	43,046
	<hr/>		<hr/>
	43,902	(856)	43,046
<b>TOTAL FUNDS</b>	<hr/>	<hr/>	<hr/>

## Friends of Birkenhead Council Kennels

### Notes to the Financial Statements - continued for the Year Ended 31 March 2019

#### 10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	76,278	(80,782)	(4,504)
Wirral Borough Council	97,605	(97,605)	
Shop	10,493	(11,073)	(580)
	<b>184,376</b>	<b>(189,460)</b>	<b>(5,084)</b>
<b>TOTAL FUNDS</b>	<b>184,376</b>	<b>(189,460)</b>	<b>(5,084)</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

	31.3.19	31.3.18
Financial assets that are debt instruments measured at amortised cost	42,362	45,815
Financial liabilities that are measured at amortised cost	5,269	4,413
Financial assets measured at fair value through profit and loss	2,500	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 1.4.17 £	Net Movement in Funds £	At 31.3.18 £
<b>Unrestricted Funds</b>			
General	35,763	(4,504)	31,259
Wirral Borough Council	4,329	-	4,329
Shop	8,894	(580)	8,314
<b>Total</b>	<b>48,986</b>	<b>(5,084)</b>	<b>43,902</b>

**Friends of Birkenhead Council Kennels**

**Detailed Statement of Financial Activities**  
**For the Year Ended 31 March 2019**

	31.3.19 £	31.3.18 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	44,386	76,278
Grants	107,605	97,605
	<b>151,991</b>	173,883
Incoming resources from charitable activities		
Shop income	12,490	10,493
<b>Total incoming resources</b>	<b>164,481</b>	184,376
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Opening stock	2,500	2,500
Purchases	12,874	13,555
Veterinary and kennel costs	15,388	22,528
Closing stock	(2,500)	(2,500)
	<b>28,262</b>	36,083
<b>Charitable activities</b>		
Wages	95,925	99,647
Pensions	8,181	11,368
	<b>104,106</b>	111,015
<b>Governance costs</b>		
Accountancy	2,981	2,198
Consultancy fees	-	813
Legal fees	-	4,777
	<b>2,981</b>	7,788
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	5,746	7,397
Rates and water	3,199	3,209
Insurance	1,644	1,443
Light and heat	8,248	10,441
Telephone	2,993	3,522
Postage and stationery	-	350
Advertising	-	780
Sundries	-	977
Cleaning costs	370	713
Card machine costs	840	967
Carried forward	<b>23,040</b>	29,799

This page does not form part of the statutory financial statements



---

**Friends of Birkenhead Council Kennels****Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2019**

	31.3.19 £	31.3.18 £
<b>Management</b>		
Brought forward	<b>23,040</b>	29,799
Rent and Storage costs	<b>890</b>	992
Vehicle expenses	<b>2,623</b>	2,614
Travel expenses		
Repairs and maintenance	<b>3,435</b>	1,169
	<b>29,988</b>	34,574
<b>Finance</b>		
Trustees' expenses	-	-
Bank charges	-	-
	-	-
<b>Total resources expended</b>	<b>165,337</b>	<b>189,460</b>
<b>Net (expenditure)</b>	<b>(856)</b>	<b>(5,084)</b>

This page does not form part of the statutory financial statements