

ROTTWEILER WELFARE ASSOCIATION

England & Wales · Charity number 279478

Details

Other names R W A

Status Registered

Legal form Other

Registered 1980-03-07

Register [View on the Charity Commission register](#)

Contact

Address Po Box 2424
Wrexham
LL11 0PR

Phone 07946083070

Email secretary@rottweilerwelfare.co.uk

Website www.rottweilerwelfare.co.uk

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE TO RELIEVE THE SUFFERING AND DISTRESS OF ROTTWEILERS IN NEED OF CARE AND ATTENTION AND FOR THAT PURPOSE BUT NOT OTHERWISE TO EXERCISE THE FOLLOWING POWERS:-1. TO RESCUE ABANDONED AND NEGLECTED ROTTWEILERS, TO RELIEVE THE SUFFERING AND DISTRESS OF ROTTWEILERS IN NEED OF CARE AND ATTENTION AND HELP THOSE WHO ARE UNWANTED.2. TO UNDERTAKE THE BOARDING OF SUCH ROTTWEILERS AS ARE PARTED FROM THEIR HOME PERMANENTLY.3. TO MAKE ARRANGEMENTS FOR THE ADOPTION AND FURTHER RESPONSIBILITIES FOR SUCH ROTTWEILERS ON SUCH CONDITIONS AS THE CHARITY CONSIDERS ADVANTAGEOUS TO THE INTERESTS OF SUCH ANIMALS.4. TO PURCHASE SUCH ROTTWEILERS IN EXTREME CASES AS LONG AS FUNDS ARE AVAILABLE.5. TO EUTHANASE ANY ROTTWEILER IN THE CHARITY'S CARE THAT AFTER DUE CONSIDERATION BY THE REHOMING CO-ORDINATOR, KENNEL OWNER AND/OR VETERINARY ADVICE, THE CHARITY FEELS IS NECESSARY.6. TO CO-OPERATE WITH OTHER CHARITABLE AUTHORITIES AND ORGANISATIONS HAVING SIMILAR PURPOSES UNLESS DEEMED INAPPROPRIATE TO OUR OWN CAUSE.7. TO COMPLY WITH ALL CURRENT ANIMAL WELFARE RELATED LEGISLATION.8. TO DO ALL SUCH OTHER THINGS AS SHALL FURTHER THE ABOVE MENTIONED PURPOSES OF THE CHARITY.9. TO ACT AS TRUSTEES OF ANY PROPERTY, ENDOWMENT, LEGACY, BEQUEST OR GIFT WHICH MAY BE LAWFULLY VESTED IN THE CHARITY.10. TO DEVELOP GOOD WORKING PRACTICES BY REGULARLY REVIEWING THE PROCESSES, PROCEDURES AND GUIDELINES USED BY THE CHARITY TO ENSURE THAT THEY ARE FIT FOR PURPOSE.

Activities: Rescue abandoned and neglected Rottweilers and help those who are unwanted. To provide all necessary care, treatment and rehabilitation. Assess these dogs for adoptability and find suitable homes for them.

Classification

- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£233,764	£157,999	-	-
2023-12-31	£160,827	£153,037	-	-
2022-12-31	£217,612	£148,785	-	-
2021-12-31	£228,189	£150,940	-	-
2020-12-31	£150,266	£136,958	-	-

Trustees

Name	Role	Appointed
Annette Colbourne		2022-07-29
Dawn Yates		2024-03-05
Derek Hextall		2024-02-06
John Vaughan Williams		2021-11-25
Kailey Akred		2024-02-06
Kathrine Ann Overton		2021-10-14
Lynne Williams		2019-10-03
Richard John Cutts		2025-08-24
Stephanie Hextall		2024-02-06

ROTTWEILER WELFARE ASSOCIATION

England & Wales - Charity number 279478

Accounts

CHARITY REGISTRATION NUMBER: 279478

Rottweiler Welfare Association
Unaudited financial statements
31 December 2024

Rottweiler Welfare Association

Financial statements

Year ended 31 December 2024

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Rottweiler Welfare Association

Trustees' annual report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Reference and administrative details

Registered charity name	Rottweiler Welfare Association
Charity registration number	279478
Principal office	PO Box 2424 Wrexham North Wales L11 0PR

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mrs A Colbourne (Acting Chair)
Ms K Akred (Appointed 6 February 2024)
Mr D Hextall (Appointed 6 February 2024)
Mrs S Hextall (Appointed 6 February 2024)
Ms K Overton (Treasurer)
Mrs A Tullah (appointed 17 February 2025, resigned 14 March 2025)
Mr J Tullah (appointed 17 February 2025, resigned 14 March 2025)
Mrs D Yates (appointed 5 March 2024)
Mrs L Williams (Secretary)
Mr J Williams
Mr A Weare (Resigned 5 February 2024)
Ms S Weare (Resigned 5 February 2024)

Bankers	Barclays Bank Plc 27-28 Regent Street Swindon SN1 1QB
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Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2024

Objectives and activities

The objective of the charity, as set out in the governing document, is to relieve the suffering and distress of Rottweilers in need of care and attention.

Rescue, Rehabilitation and Re Homing is and will continue to be our top priority.

The charity achieves its objective by rescuing abandoned and neglected Rottweilers and help those who are unwanted. Also by providing all necessary care, treatment and rehabilitation and assessing these dogs for adoptability and finding suitable homes for them.

The trustees are aware and have taken due regard to the Charity Commission guidance on public benefit.

Achievements and performance

In 2024 we took in 30 dogs into our care and re-homed 40. We currently have 14 foster dogs who are in long term homes where we maintain the financial responsibility for their vet care. We have 18 dogs who are on our Share and Care Scheme, these dogs will remain at our Kennels in South Wales, we have ring fenced funds where we have been able to help to ensure all dogs in our care will be looked after until their natural end. Sadly, we lost 6 dogs.

We moved all dogs out of the kennels in Onneley early 2024, the dogs were either rehomed directly or moved to the Kennels in South Wales. During this move the van's engine seized and the vehicle had to be scrapped. We now use our own vehicles for transporting dogs which the trustees do not currently claim the mileage for. Where possible our volunteers help with their own vehicles or hire a transporter in. This has saved a substantial amount of money.

We could not operate without the extensive network of amazing volunteers who donate their time and resources to do home checks and carry out dog assessments.

At 31st December 2024 we were responsible for 39 dogs made up with long term residents being 18 Share and Care, 5 dogs being rehabilitated and 16 dogs who are in long term private foster homes.

One of the most challenging issues we find ourselves in in 2024 is people and irresponsible breeding, not checking out the new home's suitability etc. We find ourselves with more and more difficult people who are aggressive and unpleasant, they buy a little cuddly puppy don't put in any time socialising, training and bringing up a social dog, starting at 8 kgs and ending 50kgs. These challenging dogs are then 'dumped' into rescue.

We passed a massive milestone as a member of ADCH where the kennels in South Wales underwent a very extensive inspection and passed with flying colours. As a direct result we continue to get a donation of food which is in the region of ½ - 1 tonne of food per month.

Fundraising as in 2023/24 and as with previous years with the financial crisis on going, we continue to be very grateful to all those who continue to support us financially and physically. All the trustees are volunteers and we give our time to help the dogs, we cannot do this without our volunteers, we are very pleased this volunteer base has grown significantly and we are so aware we could not achieve what we do without them.

Again we find ourselves very fortunate to have received a few amazing legacies during the year and start 2025 with a substantial one. From these legacies we continue to ring fence funds to ensure future proofing the RWA and the dogs in our long-term care.

We continue (as per our constitution) to have our accounts sent to an appropriately qualified Accountant and recognised Charity Accountant early each new year, we are aware this is a more costly option, however, this is to ensure all trustees are truly accountable for all donations received and spent, to ensure an independent 3rd party verifies the accounts but also protect the trustees who volunteer their time.

Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2024

Financial review

As with previous years the work of the charity continues to be funded through subscriptions from members, donations, legacies and the Care and Share Scheme. In addition, various fundraising activities are undertaken.

The results for the year are shown on pages 6 and 7. The charity generated income, including several legacies, of £233,764 (2023: £160,827) and after incurring costs of £157,999 (2023: £154,178) a surplus of £75,765 (2023: surplus £6,649) was achieved. We would like to acknowledge without the legacies we would have drawn into our savings by approximately £36,000.

Reserves policy

The trustees have set a policy of needing reserves of £200,000 to ensure it has sufficient funds to cover the costs of looking after the dogs in its care for approximately 3 years as already noted we have 20-25 dogs who rely on us for the remainder of their lives, therefore we feel that in 2025 we will need to increase this to 4 years as the more challenging rehoming becomes the more dogs we have in our care.

As at 31 December 2024 the charity had unrestricted free reserves of £418,610 (2023: £406,779). The Trustees are aware the level of funds held at the year end are in excess of the policy, however as already mentioned the requirement for 2025 ring fencing is required as we do not know what legacies we will receive each year and cannot rely on them to prop up costs.

Plans for future periods

Our ongoing objective is to rescue, rehabilitate and rehome rottweilers.

Our future objective, again remains the same, short and long term, is to keep fundraising and grow membership to future proof the charity.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a Deed of Trust.

Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2024

Structure, governance and management *(continued)*

Trustee appointment

The trustees are nominated for election because of their skills, expertise and knowledge which they can bring to guiding the charity to fulfill its objectives.

The trustees who held office throughout the year and at the date the accounts were approved are listed on page 1.

Trustee induction and training

On appointment trustees are provided with:

- A copy of the charity's governing document.
- The latest accounts of the charity.
- Details of the Charity Commission guidance notes CC3 - The Essential Trustee - what you need to know, what you need to do.

In addition trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

True and fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees' annual report was approved on 24 July 2025 and signed on behalf of the board of trustees by:

Ms K Overton
Trustee

Rottweiler Welfare Association

Independent examiner's report to the trustees of Rottweiler Welfare Association

Year ended 31 December 2024

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

5 August 2025

Rottweiler Welfare Association

Statement of financial activities

Year ended 31 December 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	211,368	211,368	147,301
Other trading activities	5	6,301	6,301	4,884
Investment income	6	16,095	16,095	8,642
Total income		<u>233,764</u>	<u>233,764</u>	<u>160,827</u>
Expenditure				
Raising funds				
Costs of raising donations and legacies	7	6,544	6,544	6,924
Charitable activities	8	145,904	145,904	147,254
Other expenditure		5,551	5,551	–
Total expenditure		<u>157,999</u>	<u>157,999</u>	<u>154,178</u>
Net income and net movement in funds		<u>75,765</u>	<u>75,765</u>	<u>6,649</u>
Reconciliation of funds				
Total funds brought forward		413,263	413,263	406,614
Total funds carried forward		<u>489,028</u>	<u>489,028</u>	<u>413,263</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Rottweiler Welfare Association

Balance sheet

31 December 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	12		70,418		6,484
Current assets					
Debtors	13	13,940		10,970	
Cash at bank and in hand		<u>407,735</u>		<u>398,437</u>	
		421,675		409,407	
Creditors: Amounts falling due within one year	14	<u>(3,065)</u>		<u>(2,628)</u>	
Net current assets			<u>418,610</u>		<u>406,779</u>
Total assets less current liabilities			<u>489,028</u>		<u>413,263</u>
Net assets			<u>489,028</u>		<u>413,263</u>
Funds of the charity					
Unrestricted funds			<u>489,028</u>		<u>413,263</u>
Total charity funds	15		<u>489,028</u>		<u>413,263</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 July 2025, and are signed on behalf of the board by:

Mrs L Williams
Trustee

Ms K Overton
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Rottweiler Welfare Association

Notes to the financial statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 2424, Wrexham, North Wales, LL11 0PR, Wales.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Trust and fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Van	-	25% reducing balance

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	61,502	61,502	72,288	72,288
Gift Aid	16,685	16,685	15,049	15,049
Membership	4,010	4,010	3,449	3,449
Share and care	25,727	25,727	25,125	25,125
Legacies				
Legacies	103,444	103,444	31,390	31,390
	<u>211,368</u>	<u>211,368</u>	<u>147,301</u>	<u>147,301</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sales of goods	<u>6,301</u>	<u>6,301</u>	<u>4,884</u>	<u>4,884</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>16,095</u>	<u>16,095</u>	<u>8,642</u>	<u>8,642</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fund raising expenses	<u>6,544</u>	<u>6,544</u>	<u>6,924</u>	<u>6,924</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2024

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Printing	–	–	–
Insurance	1,596	–	1,596
Computer and IT costs	1,131	–	1,131
Telephone	188	–	188
Other office costs	5,288	–	5,288
Depreciation	125	–	125
Sundry care of dogs	155	–	155
Vets and medication costs	35,085	–	35,085
Kennelling costs	68,454	–	68,454
Donation database	4,471	–	4,471
Rent	424	–	424
Motor expenses	–	–	–
Legal and professional fees	60	–	60
Bank charges	1,125	–	1,125
Subscriptions	164	–	164
Staff costs	24,363	–	24,363
Governance costs	3,275	–	3,275
	<u>145,904</u>	<u>–</u>	<u>145,904</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Printing	710	–	710
Insurance	2,440	–	2,440
Computer and IT costs	2,163	–	2,163
Telephone	176	–	176
Other office costs	3,698	–	3,698
Depreciation	2,189	–	2,189
Sundry care of dogs	377	–	377
Vets and medication costs	37,460	–	37,460
Kennelling costs	75,576	1,141	76,717
Donation database	3,140	–	3,140
Rent	2,396	–	2,396
Motor expenses	2,864	–	2,864
Legal and professional fees	989	–	989
Bank charges	1,587	–	1,587
Subscriptions	236	–	236
Staff costs	7,478	–	7,478
Governance costs	2,634	–	2,634
	<u>146,113</u>	<u>1,141</u>	<u>147,254</u>

Analysis of Governance costs:

	2024 £	2023 £
Independent examination - current year	3,065	2,634
- previous year under accrual	210	–
	<u>3,275</u>	<u>2,634</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2024

9. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	125	2,189
Loss on disposal of tangible fixed assets	5,551	–
	<u>5,551</u>	<u>–</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	23,611	7,405
Social security costs	700	73
Employer contributions to pension plans	52	–
	<u>24,363</u>	<u>7,478</u>

The average head count of employees during the year was 2 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No remuneration or expenses were paid to any trustee during the year or the prior year.

12. Tangible fixed assets

	Fixtures and fittings	Van	Total
	£	£	£
Cost			
At 1 January 2024	7,834	8,000	15,834
Additions	70,910	–	70,910
Disposals	(7,761)	(8,000)	(15,761)
At 31 December 2024	<u>70,983</u>	<u>–</u>	<u>70,983</u>
Depreciation			
At 1 January 2024	3,248	6,102	9,350
Charge for the year	125	–	125
Disposals	(2,808)	(6,102)	(8,910)
At 31 December 2024	<u>565</u>	<u>–</u>	<u>565</u>
Carrying amount			
At 31 December 2024	<u>70,418</u>	<u>–</u>	<u>70,418</u>
At 31 December 2023	<u>4,586</u>	<u>1,898</u>	<u>6,484</u>

Rottweiler Welfare Association

Notes to the financial statements (continued)

Year ended 31 December 2024

13. Debtors

	2024	2023
	£	£
Prepayments and accrued income	7,276	2,738
Other debtors	6,664	8,232
	<u>13,940</u>	<u>10,970</u>

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	3,065	2,628
	<u>3,065</u>	<u>2,628</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income £	Expenditure £	Transfers £	At 31 December 2024 £
General funds	413,263	233,764	(157,999)	–	489,028
Designated Fund	–	–	–	–	–
	<u>413,263</u>	<u>233,764</u>	<u>(157,999)</u>	<u>–</u>	<u>489,028</u>

	At 1 January 2023	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	355,473	160,827	(153,037)	50,000	413,263
Designated Fund	50,000	–	–	(50,000)	–
	<u>405,473</u>	<u>160,827</u>	<u>(153,037)</u>	<u>–</u>	<u>413,263</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	70,418	70,418
Current assets	421,675	421,675
Creditors less than 1 year	(3,065)	(3,065)
Net assets	<u>489,028</u>	<u>489,028</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,484	6,484
Current assets	409,407	409,407
Creditors less than 1 year	(2,628)	(2,628)
Net assets	<u>413,263</u>	<u>413,263</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2024

16. Analysis of net assets between funds *(continued)*

17. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Later than 1 year and not later than 5 years	–	<u>16,425</u>

18. Related parties

Mr A Weare and Mrs S Weare are paid kennel fees of £17,055 (2023: £33,050).

Trustees are reimbursed for expenses incurred on behalf of the charity when acting as agent. They are also reimbursed costs incurred in connection with caring for dogs in Rottweiler Welfare Association's care.

All trustees pay membership fees in accordance with other members. Unrestricted donations of £1,025 (2023: £633) were received from Trustees and related parties.

ROTTWEILER WELFARE ASSOCIATION

England & Wales - Charity number 279478

Accounts

CHARITY REGISTRATION NUMBER: 279478

Rottweiler Welfare Association
Unaudited financial statements
31 December 2023

Rottweiler Welfare Association

Financial statements

Year ended 31 December 2023

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Rottweiler Welfare Association

Trustees' annual report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Reference and administrative details

Registered charity name	Rottweiler Welfare Association
Charity registration number	279478
Principal office	PO Box 2424 Wrexham Wales L11 0PR

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mrs A Colbourne (Acting Chair)
Ms K Akred (Appointed 6 February 2024)
Mr D Hextall (Appointed 6 February 2024)
Mrs S Hextall (Appointed 6 February 2024)
Ms K Overton (Treasurer)
Mrs D Yates (appointed 5 March 2024)
Mrs L Williams (Secretary)
Mr J Williams
Ms J Darboe (passed away 12 August 2023)
Mr A Weare (Resigned 5 February 2024)
Ms S Weare (Resigned 5 February 2024)

Bankers	Barclays Bank Plc 27-28 Regent Street Swindon SN1 1QB
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Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2023

Objectives and activities

The objective of the charity, as set out in the governing document, is to relieve the suffering and distress of Rottweilers in need of care and attention.

Rescue, Rehabilitation and Re Homing is and will continue to be our top priority.

The charity achieves its objective by rescuing abandoned and neglected Rottweilers and help those who are unwanted. Also by providing all necessary care, treatment and rehabilitation and assessing these dogs for adoptability and finding suitable homes for them.

The trustees are aware and have taken due regard to the Charity Commission guidance on public benefit.

Achievements and performance

In 2023 we took in 57 dogs (1 pregnant) and re-homed/long term foster 66 dogs in total being 33 from kennels in Onneley, 6 from Kennels in South Wales, 10 from Wrexham and 15 (including 9 puppies) from Norfolk. Sadly, we lost 8 dogs and have 15 dogs in long term private foster homes where we maintain the financial responsibility for their vet care.

At 31 December 2023 we were responsible for 51 dogs made up of 15 long term residents (3 re home able) in Wales, 1 long term resident in Onneley plus 17 dogs being rehabilitated and 18 dogs who are in long term private foster homes.

The rescue dogs coming into our care continue to be very challenging and are taking a huge amount of time to rehabilitate, and needing experienced owners, finding suitable homes especially with the XL bully legislation and financial crisis continues to be very difficult.

Changes in legislation has meant that paperwork (i.e. pre assessment/post assessment of dogs including the environment they are in has now been re-implemented), ADCH (which we are a member) has after COVID re-introduced kennel assessments ensuring kennels and short/long term foster homes are suitably vetted etc.

The Onneley Kennels will no longer be available from Mid 2024, arrangements are being sorted and re homing will not stop but will continue as it already has been from South Wales, and our trustees based in Wrexham and Norfolk.

Fundraising, as in 2022, has continued to be challenging especially with the continuing financial crisis and people finding it difficult to keep their heads above water, we continue to be very grateful to all those who continue to support us financially and physically.

Somehow 2023 fundraising was still good helping with the legacy from the previous year giving us a head start of £75k plus a small legacy in 2023 we managed to have a very small positive end of year being £7k. We are so very grateful for the legacies we continue to receive.

Due to the loss of our Chief Fundraiser Jenni Darboe in August 2023 we have had to adapt the ways in which we fundraise. Donations continue to dwindle and we are having to adapt as we go.

Building on our new management structure we have kept all our financial records in order. In February 2024 our independent accountants prepared the draft accounts and presented them to the trustees early March 24 and will be reported to Charities Commission as soon as they have been finalised - this continues to show transparency.

Our accountants identified a very small error in our constitution - this was amended and re-ratified at the June 2023 AGM.

Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2023

Financial review

As with previous years the work of the charity continues to be funded through subscriptions from members, donations, legacies and the Care and Share Scheme. In addition, various fundraising activities are undertaken.

The results for the year are shown on pages 6 and 7. The charity generated income, including several legacies, of £160,827 (2022: £217,672) and after incurring costs of £154,178 (2022: £149,144) a surplus of £6,649 (2022: surplus £68,528) was achieved. We would like to acknowledge without the legacies we would have drawn into our savings.

Reserves policy

The trustees have set a policy of needing reserves of £200,000 in order to ensure it has sufficient funds to cover the costs of looking after the dogs in its care for at least twelve months together with its lease commitments. As at 31 December 2023 the charity had unrestricted free reserves of £406,779 (2022: £397,488). The Trustees are aware the level of funds held at the year end are in excess of the policy, however they expect the value to reduce in the current year due to a deficit budget for the year.

Restricted funds at the year end amounted to £Nil (2022: £1,141).

Plans for future periods

Our trustee base has changed with the loss of Jenni Darboe in August 2023, two trustees stepping down in early 2024 and we have taken on 4 new trustees to work on future proofing. Our future objective, short and long term, is to keep fundraising and grow membership to future proof the charity.

Our ongoing objective is to rescue, rehabilitate and rehome rottweilers.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a Deed of Trust.

Trustee appointment

The trustees are nominated for election because of their skills, expertise and knowledge which they can bring to guiding the charity to fulfill its objectives.

The trustees who held office throughout the year and at the date the accounts were approved are listed on page 1.

Trustee induction and training

On appointment trustees are provided with:

- A copy of the charity's governing document.
- The latest accounts of the charity.
- Details of the Charity Commission guidance notes CC3 - The Essential Trustee - what you need to know, what you need to do.

In addition trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2023

Structure, governance and management *(continued)*

True and fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees' annual report was approved on ^{19/3/2024} and signed on behalf of the board of trustees by:



Ms K Overton
Trustee

Rottweiler Welfare Association

Independent examiner's report to the trustees of Rottweiler Welfare Association

Year ended 31 December 2023

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 - matter of concern identified

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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

21/03/2024

Rottweiler Welfare Association

Statement of financial activities

Year ended 31 December 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments	Note				
Donations and legacies	4	147,301	–	147,301	213,158
Other trading activities	5	4,884	–	4,884	4,181
Investment income	6	8,642	–	8,642	333
Total income		<u>160,827</u>	<u>–</u>	<u>160,827</u>	<u>217,672</u>
Expenditure					
Raising funds					
Costs of raising donations and legacies	7	6,924	–	6,924	3,888
Charitable activities	8	146,113	1,141	147,254	145,256
Total expenditure		<u>153,037</u>	<u>1,141</u>	<u>154,178</u>	<u>149,144</u>
Net income and net movement in funds		<u>7,790</u>	<u>(1,141)</u>	<u>6,649</u>	<u>68,528</u>
Reconciliation of funds					
Total funds brought forward		405,473	1,141	406,614	338,086
Total funds carried forward		<u>413,263</u>	<u>–</u>	<u>413,263</u>	<u>406,614</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Rottweiler Welfare Association

Balance sheet

31 December 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	13		6,484		7,985
Current assets					
Debtors	14	10,970		5,383	
Cash at bank and in hand		398,437		395,868	
		<u>409,407</u>		<u>401,251</u>	
Creditors: Amounts falling due within one year	15	<u>(2,628)</u>		<u>(2,622)</u>	
Net current assets			406,779		398,629
Total assets less current liabilities			413,263		406,614
Net assets			<u>413,263</u>		<u>406,614</u>
Funds of the charity					
Restricted funds			–		1,141
Unrestricted funds			413,263		405,473
Total charity funds	16		<u>413,263</u>		<u>406,614</u>

These financial statements were approved by the board of trustees and authorised for issue on ...19/3/2024....., and are signed on behalf of the board by:

L Williams

Mrs L Williams
Trustee

Katrina Ann Overton

Ms K Overton
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Rottweiler Welfare Association

Notes to the financial statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 2424, Wrexham, North Wales, LL11 0PR, Wales.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Trust and fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Van	-	25% reducing balance

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	72,288	–	72,288
Gift Aid	15,049	–	15,049
Membership	3,449	–	3,449
Share and care	25,125	–	25,125
Legacies			
Legacies	31,390	–	31,390
Grants			
Grants receivable	–	–	–
	<u>147,301</u>	<u>–</u>	<u>147,301</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	82,465	–	82,465
Gift Aid	11,412	–	11,412
Membership	3,375	–	3,375
Share and care	25,736	–	25,736
Legacies			
Legacies	88,670	–	88,670
Grants			
Grants receivable	–	1,500	1,500
	<u>211,658</u>	<u>1,500</u>	<u>213,158</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sales of goods	<u>4,884</u>	<u>4,884</u>	<u>4,181</u>	<u>4,181</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>8,642</u>	<u>8,642</u>	<u>333</u>	<u>333</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fund raising expenses	<u>6,924</u>	<u>6,924</u>	<u>3,888</u>	<u>3,888</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Printing	710	–	710
Insurance	2,440	–	2,440
Computer and IT costs	2,163	–	2,163
Telephone	176	–	176
Other office costs	3,698	–	3,698
Depreciation	2,189	–	2,189
Sundry care of dogs	377	–	377
Vets and medication costs	37,460	–	37,460
Kennelling costs	75,576	1,141	76,717
Donation database	3,140	–	3,140
Rent	2,396	–	2,396
Light and heat	–	–	–
Motor expenses	2,864	–	2,864
Legal and professional fees	989	–	989
Bank charges	1,587	–	1,587
Subscriptions	236	–	236
Staff costs	7,478	–	7,478
Governance costs	2,634	–	2,634
	<u>146,113</u>	<u>1,141</u>	<u>147,254</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Printing	85	–	85
Insurance	1,666	–	1,666
Computer and IT costs	4,349	–	4,349
Telephone	151	–	151
Other office costs	5,718	–	5,718
Depreciation	2,346	–	2,346
Sundry care of dogs	389	–	389
Vets and medication costs	39,082	–	39,082
Kennelling costs	70,796	359	71,155
Donation database	2,319	–	2,319
Rent	5,250	–	5,250
Light and heat	165	–	165
Motor expenses	1,421	–	1,421
Legal and professional fees	6,404	–	6,404
Bank charges	1,495	–	1,495
Subscriptions	639	–	639
Staff costs	–	–	–
Governance costs	2,622	–	2,622
	<u>144,897</u>	<u>359</u>	<u>145,256</u>

9. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>2,189</u>	<u>2,346</u>

Rottweiler Welfare Association

Notes to the financial statements (continued)

Year ended 31 December 2023

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,634	2,622

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	7,405	–
Social security costs	73	–
	<u>7,478</u>	<u>–</u>

The average head count of employees during the year was 1 (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or expenses were paid to any trustee during the year or the prior year.

13. Tangible fixed assets

	Fixtures and fittings £	Van £	Total £
Cost			
At 1 January 2023	7,146	8,000	15,146
Additions	688	–	688
At 31 December 2023	<u>7,834</u>	<u>8,000</u>	<u>15,834</u>
Depreciation			
At 1 January 2023	1,692	5,469	7,161
Charge for the year	1,556	633	2,189
At 31 December 2023	<u>3,248</u>	<u>6,102</u>	<u>9,350</u>
Carrying amount			
At 31 December 2023	<u>4,586</u>	<u>1,898</u>	<u>6,484</u>
At 31 December 2022	<u>5,454</u>	<u>2,531</u>	<u>7,985</u>

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	2,738	–
Other debtors	8,232	5,383
	<u>10,970</u>	<u>5,383</u>

Rottweiler Welfare Association

Notes to the financial statements (continued)

Year ended 31 December 2023

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>2,628</u>	<u>2,622</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	355,473	160,827	(153,037)	50,000	413,263
Designated Fund	<u>50,000</u>	–	–	<u>(50,000)</u>	–
	<u>405,473</u>	<u>160,827</u>	<u>(153,037)</u>	<u>–</u>	<u>413,263</u>

	At 1 January 2022	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	288,086	216,172	(148,785)	–	355,473
Designated Fund	<u>50,000</u>	–	–	–	<u>50,000</u>
	<u>338,086</u>	<u>216,172</u>	<u>(148,785)</u>	<u>–</u>	<u>405,473</u>

Restricted funds

	At 1 January 2023	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Dog care costs funding	<u>1,141</u>	–	<u>(1,141)</u>	–	–

	At 1 January 2022	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Dog care costs funding	–	<u>1,500</u>	<u>(359)</u>	–	<u>1,141</u>

Dog care costs funding: represents funds received towards the costs of caring for the dogs in the charity's care.

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,484	–	6,484
Current assets	409,407	–	409,407
Creditors less than 1 year	(2,628)	–	(2,628)
Net assets	<u>413,263</u>	<u>–</u>	<u>413,263</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,985	–	7,985
Current assets	400,110	1,141	401,251
Creditors less than 1 year	(2,622)	–	(2,622)
Net assets	<u>405,473</u>	<u>1,141</u>	<u>406,614</u>

18. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Later than 1 year and not later than 5 years	16,425	32,850
Later than 5 years	–	87,600
	<u>16,425</u>	<u>120,450</u>

19. Related parties

Mr A Weare and Mrs S Weare are paid kennel fees of £33,050 (2022: £30,413).

Trustees are reimbursed for expenses incurred on behalf of the charity when acting as agent. They are also reimbursed costs incurred in connection with caring for dogs in Rottweiler Welfare Association's care.

All trustees pay membership fees in accordance with other members. Unrestricted donations of £633 (2022: £100) were received from Trustees and related parties.

CHARITY REGISTRATION NUMBER: 279478

Rottweiler Welfare Association
Unaudited financial statements
31 December 2023

Rottweiler Welfare Association

Financial statements

Year ended 31 December 2023

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Rottweiler Welfare Association

Trustees' annual report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Reference and administrative details

Registered charity name	Rottweiler Welfare Association
Charity registration number	279478
Principal office	PO Box 2424 Wrexham Wales L11 0PR

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mrs A Colbourne (Acting Chair)
Ms K Akred (Appointed 6 February 2024)
Mr D Hextall (Appointed 6 February 2024)
Mrs S Hextall (Appointed 6 February 2024)
Ms K Overton (Treasurer)
Mrs D Yates (appointed 5 March 2024)
Mrs L Williams (Secretary)
Mr J Williams
Ms J Darboe (passed away 12 August 2023)
Mr A Weare (Resigned 5 February 2024)
Ms S Weare (Resigned 5 February 2024)

Bankers	Barclays Bank Plc 27-28 Regent Street Swindon SN1 1QB
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Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2023

Objectives and activities

The objective of the charity, as set out in the governing document, is to relieve the suffering and distress of Rottweilers in need of care and attention.

Rescue, Rehabilitation and Re Homing is and will continue to be our top priority.

The charity achieves its objective by rescuing abandoned and neglected Rottweilers and help those who are unwanted. Also by providing all necessary care, treatment and rehabilitation and assessing these dogs for adoptability and finding suitable homes for them.

The trustees are aware and have taken due regard to the Charity Commission guidance on public benefit.

Achievements and performance

In 2023 we took in 57 dogs (1 pregnant) and re-homed/long term foster 66 dogs in total being 33 from kennels in Onneley, 6 from Kennels in South Wales, 10 from Wrexham and 15 (including 9 puppies) from Norfolk. Sadly, we lost 8 dogs and have 15 dogs in long term private foster homes where we maintain the financial responsibility for their vet care.

At 31 December 2023 we were responsible for 51 dogs made up of 15 long term residents (3 re home able) in Wales, 1 long term resident in Onneley plus 17 dogs being rehabilitated and 18 dogs who are in long term private foster homes.

The rescue dogs coming into our care continue to be very challenging and are taking a huge amount of time to rehabilitate, and needing experienced owners, finding suitable homes especially with the XL bully legislation and financial crisis continues to be very difficult.

Changes in legislation has meant that paperwork (i.e. pre assessment/post assessment of dogs including the environment they are in has now been re-implemented), ADCH (which we are a member) has after COVID re-introduced kennel assessments ensuring kennels and short/long term foster homes are suitably vetted etc.

The Onneley Kennels will no longer be available from Mid 2024, arrangements are being sorted and re homing will not stop but will continue as it already has been from South Wales, and our trustees based in Wrexham and Norfolk.

Fundraising, as in 2022, has continued to be challenging especially with the continuing financial crisis and people finding it difficult to keep their heads above water, we continue to be very grateful to all those who continue to support us financially and physically.

Somehow 2023 fundraising was still good helping with the legacy from the previous year giving us a head start of £75k plus a small legacy in 2023 we managed to have a very small positive end of year being £7k. We are so very grateful for the legacies we continue to receive.

Due to the loss of our Chief Fundraiser Jenni Darboe in August 2023 we have had to adapt the ways in which we fundraise. Donations continue to dwindle and we are having to adapt as we go.

Building on our new management structure we have kept all our financial records in order. In February 2024 our independent accountants prepared the draft accounts and presented them to the trustees early March 24 and will be reported to Charities Commission as soon as they have been finalised - this continues to show transparency.

Our accountants identified a very small error in our constitution - this was amended and re-ratified at the June 2023 AGM.

Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2023

Financial review

As with previous years the work of the charity continues to be funded through subscriptions from members, donations, legacies and the Care and Share Scheme. In addition, various fundraising activities are undertaken.

The results for the year are shown on pages 6 and 7. The charity generated income, including several legacies, of £160,827 (2022: £217,672) and after incurring costs of £154,178 (2022: £149,144) a surplus of £6,649 (2022: surplus £68,528) was achieved. We would like to acknowledge without the legacies we would have drawn into our savings.

Reserves policy

The trustees have set a policy of needing reserves of £200,000 in order to ensure it has sufficient funds to cover the costs of looking after the dogs in its care for at least twelve months together with its lease commitments. As at 31 December 2023 the charity had unrestricted free reserves of £406,779 (2022: £397,488). The Trustees are aware the level of funds held at the year end are in excess of the policy, however they expect the value to reduce in the current year due to a deficit budget for the year.

Restricted funds at the year end amounted to £Nil (2022: £1,141).

Plans for future periods

Our trustee base has changed with the loss of Jenni Darboe in August 2023, two trustees stepping down in early 2024 and we have taken on 4 new trustees to work on future proofing. Our future objective, short and long term, is to keep fundraising and grow membership to future proof the charity.

Our ongoing objective is to rescue, rehabilitate and rehome rottweilers.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a Deed of Trust.

Trustee appointment

The trustees are nominated for election because of their skills, expertise and knowledge which they can bring to guiding the charity to fulfill its objectives.

The trustees who held office throughout the year and at the date the accounts were approved are listed on page 1.

Trustee induction and training

On appointment trustees are provided with:

- A copy of the charity's governing document.
- The latest accounts of the charity.
- Details of the Charity Commission guidance notes CC3 - The Essential Trustee - what you need to know, what you need to do.

In addition trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2023

Structure, governance and management *(continued)*

True and fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees' annual report was approved on 19 March 2024 and signed on behalf of the board of trustees by:

Ms K Overton
Trustee

Rottweiler Welfare Association

Independent examiner's report to the trustees of Rottweiler Welfare Association

Year ended 31 December 2023

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 - matter of concern identified

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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

21 March 2024

Rottweiler Welfare Association

Statement of financial activities

Year ended 31 December 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments	Note				
Donations and legacies	4	147,301	–	147,301	213,158
Other trading activities	5	4,884	–	4,884	4,181
Investment income	6	8,642	–	8,642	333
Total income		<u>160,827</u>	<u>–</u>	<u>160,827</u>	<u>217,672</u>
Expenditure					
Raising funds					
Costs of raising donations and legacies	7	6,924	–	6,924	3,888
Charitable activities	8	146,113	1,141	147,254	145,256
Total expenditure		<u>153,037</u>	<u>1,141</u>	<u>154,178</u>	<u>149,144</u>
Net income and net movement in funds		<u>7,790</u>	<u>(1,141)</u>	<u>6,649</u>	<u>68,528</u>
Reconciliation of funds					
Total funds brought forward		405,473	1,141	406,614	338,086
Total funds carried forward		<u>413,263</u>	<u>–</u>	<u>413,263</u>	<u>406,614</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Rottweiler Welfare Association

Balance sheet

31 December 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	13		6,484		7,985
Current assets					
Debtors	14	10,970		5,383	
Cash at bank and in hand		398,437		395,868	
		<u>409,407</u>		<u>401,251</u>	
Creditors: Amounts falling due within one year	15	<u>(2,628)</u>		<u>(2,622)</u>	
Net current assets			<u>406,779</u>		<u>398,629</u>
Total assets less current liabilities			<u>413,263</u>		<u>406,614</u>
Net assets			<u>413,263</u>		<u>406,614</u>
Funds of the charity					
Restricted funds			–		1,141
Unrestricted funds			413,263		405,473
Total charity funds	16		<u>413,263</u>		<u>406,614</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 March 2024, and are signed on behalf of the board by:

Mrs L Williams
Trustee

Ms K Overton
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Rottweiler Welfare Association

Notes to the financial statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 2424, Wrexham, North Wales, LL11 0PR, Wales.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Trust and fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Van	-	25% reducing balance

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	72,288	–	72,288
Gift Aid	15,049	–	15,049
Membership	3,449	–	3,449
Share and care	25,125	–	25,125
Legacies			
Legacies	31,390	–	31,390
Grants			
Grants receivable	–	–	–
	<u>147,301</u>	<u>–</u>	<u>147,301</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	82,465	–	82,465
Gift Aid	11,412	–	11,412
Membership	3,375	–	3,375
Share and care	25,736	–	25,736
Legacies			
Legacies	88,670	–	88,670
Grants			
Grants receivable	–	1,500	1,500
	<u>211,658</u>	<u>1,500</u>	<u>213,158</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sales of goods	<u>4,884</u>	<u>4,884</u>	<u>4,181</u>	<u>4,181</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>8,642</u>	<u>8,642</u>	<u>333</u>	<u>333</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fund raising expenses	<u>6,924</u>	<u>6,924</u>	<u>3,888</u>	<u>3,888</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Printing	710	–	710
Insurance	2,440	–	2,440
Computer and IT costs	2,163	–	2,163
Telephone	176	–	176
Other office costs	3,698	–	3,698
Depreciation	2,189	–	2,189
Sundry care of dogs	377	–	377
Vets and medication costs	37,460	–	37,460
Kennelling costs	75,576	1,141	76,717
Donation database	3,140	–	3,140
Rent	2,396	–	2,396
Light and heat	–	–	–
Motor expenses	2,864	–	2,864
Legal and professional fees	989	–	989
Bank charges	1,587	–	1,587
Subscriptions	236	–	236
Staff costs	7,478	–	7,478
Governance costs	2,634	–	2,634
	<u>146,113</u>	<u>1,141</u>	<u>147,254</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Printing	85	–	85
Insurance	1,666	–	1,666
Computer and IT costs	4,349	–	4,349
Telephone	151	–	151
Other office costs	5,718	–	5,718
Depreciation	2,346	–	2,346
Sundry care of dogs	389	–	389
Vets and medication costs	39,082	–	39,082
Kennelling costs	70,796	359	71,155
Donation database	2,319	–	2,319
Rent	5,250	–	5,250
Light and heat	165	–	165
Motor expenses	1,421	–	1,421
Legal and professional fees	6,404	–	6,404
Bank charges	1,495	–	1,495
Subscriptions	639	–	639
Staff costs	–	–	–
Governance costs	2,622	–	2,622
	<u>144,897</u>	<u>359</u>	<u>145,256</u>

9. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>2,189</u>	<u>2,346</u>

Rottweiler Welfare Association

Notes to the financial statements (continued)

Year ended 31 December 2023

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,634	2,622

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	7,405	–
Social security costs	73	–
	<u>7,478</u>	<u>–</u>

The average head count of employees during the year was 1 (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or expenses were paid to any trustee during the year or the prior year.

13. Tangible fixed assets

	Fixtures and fittings £	Van £	Total £
Cost			
At 1 January 2023	7,146	8,000	15,146
Additions	688	–	688
At 31 December 2023	<u>7,834</u>	<u>8,000</u>	<u>15,834</u>
Depreciation			
At 1 January 2023	1,692	5,469	7,161
Charge for the year	1,556	633	2,189
At 31 December 2023	<u>3,248</u>	<u>6,102</u>	<u>9,350</u>
Carrying amount			
At 31 December 2023	<u>4,586</u>	<u>1,898</u>	<u>6,484</u>
At 31 December 2022	<u>5,454</u>	<u>2,531</u>	<u>7,985</u>

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	2,738	–
Other debtors	8,232	5,383
	<u>10,970</u>	<u>5,383</u>

Rottweiler Welfare Association

Notes to the financial statements (continued)

Year ended 31 December 2023

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>2,628</u>	<u>2,622</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	355,473	160,827	(153,037)	50,000	413,263
Designated Fund	<u>50,000</u>	–	–	<u>(50,000)</u>	–
	<u>405,473</u>	<u>160,827</u>	<u>(153,037)</u>	<u>–</u>	<u>413,263</u>

	At 1 January 2022	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	288,086	216,172	(148,785)	–	355,473
Designated Fund	<u>50,000</u>	–	–	–	<u>50,000</u>
	<u>338,086</u>	<u>216,172</u>	<u>(148,785)</u>	<u>–</u>	<u>405,473</u>

Restricted funds

	At 1 January 2023	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Dog care costs funding	<u>1,141</u>	–	<u>(1,141)</u>	–	–

	At 1 January 2022	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Dog care costs funding	–	<u>1,500</u>	<u>(359)</u>	–	<u>1,141</u>

Dog care costs funding: represents funds received towards the costs of caring for the dogs in the charity's care.

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,484	–	6,484
Current assets	409,407	–	409,407
Creditors less than 1 year	(2,628)	–	(2,628)
Net assets	<u>413,263</u>	<u>–</u>	<u>413,263</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,985	–	7,985
Current assets	400,110	1,141	401,251
Creditors less than 1 year	(2,622)	–	(2,622)
Net assets	<u>405,473</u>	<u>1,141</u>	<u>406,614</u>

18. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Later than 1 year and not later than 5 years	16,425	32,850
Later than 5 years	–	87,600
	<u>16,425</u>	<u>120,450</u>

19. Related parties

Mr A Weare and Mrs S Weare are paid kennel fees of £33,050 (2022: £30,413).

Trustees are reimbursed for expenses incurred on behalf of the charity when acting as agent. They are also reimbursed costs incurred in connection with caring for dogs in Rottweiler Welfare Association's care.

All trustees pay membership fees in accordance with other members. Unrestricted donations of £633 (2022: £100) were received from Trustees and related parties.

CHARITY REGISTRATION NUMBER: 279478

Rottweiler Welfare Association
Unaudited financial statements
31 December 2023

Rottweiler Welfare Association

Financial statements

Year ended 31 December 2023

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Rottweiler Welfare Association

Trustees' annual report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Reference and administrative details

Registered charity name	Rottweiler Welfare Association
Charity registration number	279478
Principal office	PO Box 2424 Wrexham Wales L11 0PR

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mrs A Colbourne (Acting Chair)
Ms K Akred (Appointed 6 February 2024)
Mr D Hextall (Appointed 6 February 2024)
Mrs S Hextall (Appointed 6 February 2024)
Ms K Overton (Treasurer)
Mrs D Yates (appointed 5 March 2024)
Mrs L Williams (Secretary)
Mr J Williams
Ms J Darboe (passed away 12 August 2023)
Mr A Weare (Resigned 5 February 2024)
Ms S Weare (Resigned 5 February 2024)

Bankers	Barclays Bank Plc 27-28 Regent Street Swindon SN1 1QB
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Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2023

Objectives and activities

The objective of the charity, as set out in the governing document, is to relieve the suffering and distress of Rottweilers in need of care and attention.

Rescue, Rehabilitation and Re Homing is and will continue to be our top priority.

The charity achieves its objective by rescuing abandoned and neglected Rottweilers and help those who are unwanted. Also by providing all necessary care, treatment and rehabilitation and assessing these dogs for adoptability and finding suitable homes for them.

The trustees are aware and have taken due regard to the Charity Commission guidance on public benefit.

Achievements and performance

In 2023 we took in 57 dogs (1 pregnant) and re-homed/long term foster 66 dogs in total being 33 from kennels in Onneley, 6 from Kennels in South Wales, 10 from Wrexham and 15 (including 9 puppies) from Norfolk. Sadly, we lost 8 dogs and have 15 dogs in long term private foster homes where we maintain the financial responsibility for their vet care.

At 31 December 2023 we were responsible for 51 dogs made up of 15 long term residents (3 re home able) in Wales, 1 long term resident in Onneley plus 17 dogs being rehabilitated and 18 dogs who are in long term private foster homes.

The rescue dogs coming into our care continue to be very challenging and are taking a huge amount of time to rehabilitate, and needing experienced owners, finding suitable homes especially with the XL bully legislation and financial crisis continues to be very difficult.

Changes in legislation has meant that paperwork (i.e. pre assessment/post assessment of dogs including the environment they are in has now been re-implemented), ADCH (which we are a member) has after COVID re-introduced kennel assessments ensuring kennels and short/long term foster homes are suitably vetted etc.

The Onneley Kennels will no longer be available from Mid 2024, arrangements are being sorted and re homing will not stop but will continue as it already has been from South Wales, and our trustees based in Wrexham and Norfolk.

Fundraising, as in 2022, has continued to be challenging especially with the continuing financial crisis and people finding it difficult to keep their heads above water, we continue to be very grateful to all those who continue to support us financially and physically.

Somehow 2023 fundraising was still good helping with the legacy from the previous year giving us a head start of £75k plus a small legacy in 2023 we managed to have a very small positive end of year being £7k. We are so very grateful for the legacies we continue to receive.

Due to the loss of our Chief Fundraiser Jenni Darboe in August 2023 we have had to adapt the ways in which we fundraise. Donations continue to dwindle and we are having to adapt as we go.

Building on our new management structure we have kept all our financial records in order. In February 2024 our independent accountants prepared the draft accounts and presented them to the trustees early March 24 and will be reported to Charities Commission as soon as they have been finalised - this continues to show transparency.

Our accountants identified a very small error in our constitution - this was amended and re-ratified at the June 2023 AGM.

Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2023

Financial review

As with previous years the work of the charity continues to be funded through subscriptions from members, donations, legacies and the Care and Share Scheme. In addition, various fundraising activities are undertaken.

The results for the year are shown on pages 6 and 7. The charity generated income, including several legacies, of £160,827 (2022: £217,672) and after incurring costs of £154,178 (2022: £149,144) a surplus of £6,649 (2022: surplus £68,528) was achieved. We would like to acknowledge without the legacies we would have drawn into our savings.

Reserves policy

The trustees have set a policy of needing reserves of £200,000 in order to ensure it has sufficient funds to cover the costs of looking after the dogs in its care for at least twelve months together with its lease commitments. As at 31 December 2023 the charity had unrestricted free reserves of £406,779 (2022: £397,488). The Trustees are aware the level of funds held at the year end are in excess of the policy, however they expect the value to reduce in the current year due to a deficit budget for the year.

Restricted funds at the year end amounted to £Nil (2022: £1,141).

Plans for future periods

Our trustee base has changed with the loss of Jenni Darboe in August 2023, two trustees stepping down in early 2024 and we have taken on 4 new trustees to work on future proofing. Our future objective, short and long term, is to keep fundraising and grow membership to future proof the charity.

Our ongoing objective is to rescue, rehabilitate and rehome rottweilers.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a Deed of Trust.

Trustee appointment

The trustees are nominated for election because of their skills, expertise and knowledge which they can bring to guiding the charity to fulfill its objectives.

The trustees who held office throughout the year and at the date the accounts were approved are listed on page 1.

Trustee induction and training

On appointment trustees are provided with:

- A copy of the charity's governing document.
- The latest accounts of the charity.
- Details of the Charity Commission guidance notes CC3 - The Essential Trustee - what you need to know, what you need to do.

In addition trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2023

Structure, governance and management *(continued)*

True and fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees' annual report was approved on ^{19/3/2024} and signed on behalf of the board of trustees by:



Ms K Overton
Trustee

Rottweiler Welfare Association

Independent examiner's report to the trustees of Rottweiler Welfare Association

Year ended 31 December 2023

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 - matter of concern identified

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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

21/03/2024

Rottweiler Welfare Association

Statement of financial activities

Year ended 31 December 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments	Note				
Donations and legacies	4	147,301	–	147,301	213,158
Other trading activities	5	4,884	–	4,884	4,181
Investment income	6	8,642	–	8,642	333
Total income		<u>160,827</u>	<u>–</u>	<u>160,827</u>	<u>217,672</u>
Expenditure					
Raising funds					
Costs of raising donations and legacies	7	6,924	–	6,924	3,888
Charitable activities	8	146,113	1,141	147,254	145,256
Total expenditure		<u>153,037</u>	<u>1,141</u>	<u>154,178</u>	<u>149,144</u>
Net income and net movement in funds		<u>7,790</u>	<u>(1,141)</u>	<u>6,649</u>	<u>68,528</u>
Reconciliation of funds					
Total funds brought forward		405,473	1,141	406,614	338,086
Total funds carried forward		<u>413,263</u>	<u>–</u>	<u>413,263</u>	<u>406,614</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Rottweiler Welfare Association

Balance sheet

31 December 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	13		6,484		7,985
Current assets					
Debtors	14	10,970		5,383	
Cash at bank and in hand		398,437		395,868	
		<u>409,407</u>		<u>401,251</u>	
Creditors: Amounts falling due within one year	15	<u>(2,628)</u>		<u>(2,622)</u>	
Net current assets			<u>406,779</u>		<u>398,629</u>
Total assets less current liabilities			<u>413,263</u>		<u>406,614</u>
Net assets			<u>413,263</u>		<u>406,614</u>
Funds of the charity					
Restricted funds			–		1,141
Unrestricted funds			413,263		405,473
Total charity funds	16		<u>413,263</u>		<u>406,614</u>

These financial statements were approved by the board of trustees and authorised for issue on ...19/3/2024....., and are signed on behalf of the board by:

L Williams

Mrs L Williams
Trustee

Katrina Ann Overton

Ms K Overton
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Rottweiler Welfare Association

Notes to the financial statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 2424, Wrexham, North Wales, LL11 0PR, Wales.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Trust and fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Van	-	25% reducing balance

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	72,288	–	72,288
Gift Aid	15,049	–	15,049
Membership	3,449	–	3,449
Share and care	25,125	–	25,125
Legacies			
Legacies	31,390	–	31,390
Grants			
Grants receivable	–	–	–
	<u>147,301</u>	<u>–</u>	<u>147,301</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	82,465	–	82,465
Gift Aid	11,412	–	11,412
Membership	3,375	–	3,375
Share and care	25,736	–	25,736
Legacies			
Legacies	88,670	–	88,670
Grants			
Grants receivable	–	1,500	1,500
	<u>211,658</u>	<u>1,500</u>	<u>213,158</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sales of goods	<u>4,884</u>	<u>4,884</u>	<u>4,181</u>	<u>4,181</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>8,642</u>	<u>8,642</u>	<u>333</u>	<u>333</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fund raising expenses	<u>6,924</u>	<u>6,924</u>	<u>3,888</u>	<u>3,888</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Printing	710	–	710
Insurance	2,440	–	2,440
Computer and IT costs	2,163	–	2,163
Telephone	176	–	176
Other office costs	3,698	–	3,698
Depreciation	2,189	–	2,189
Sundry care of dogs	377	–	377
Vets and medication costs	37,460	–	37,460
Kennelling costs	75,576	1,141	76,717
Donation database	3,140	–	3,140
Rent	2,396	–	2,396
Light and heat	–	–	–
Motor expenses	2,864	–	2,864
Legal and professional fees	989	–	989
Bank charges	1,587	–	1,587
Subscriptions	236	–	236
Staff costs	7,478	–	7,478
Governance costs	2,634	–	2,634
	<u>146,113</u>	<u>1,141</u>	<u>147,254</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Printing	85	–	85
Insurance	1,666	–	1,666
Computer and IT costs	4,349	–	4,349
Telephone	151	–	151
Other office costs	5,718	–	5,718
Depreciation	2,346	–	2,346
Sundry care of dogs	389	–	389
Vets and medication costs	39,082	–	39,082
Kennelling costs	70,796	359	71,155
Donation database	2,319	–	2,319
Rent	5,250	–	5,250
Light and heat	165	–	165
Motor expenses	1,421	–	1,421
Legal and professional fees	6,404	–	6,404
Bank charges	1,495	–	1,495
Subscriptions	639	–	639
Staff costs	–	–	–
Governance costs	2,622	–	2,622
	<u>144,897</u>	<u>359</u>	<u>145,256</u>

9. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>2,189</u>	<u>2,346</u>

Rottweiler Welfare Association

Notes to the financial statements (continued)

Year ended 31 December 2023

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,634	2,622

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	7,405	–
Social security costs	73	–
	<u>7,478</u>	<u>–</u>

The average head count of employees during the year was 1 (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or expenses were paid to any trustee during the year or the prior year.

13. Tangible fixed assets

	Fixtures and fittings £	Van £	Total £
Cost			
At 1 January 2023	7,146	8,000	15,146
Additions	688	–	688
At 31 December 2023	<u>7,834</u>	<u>8,000</u>	<u>15,834</u>
Depreciation			
At 1 January 2023	1,692	5,469	7,161
Charge for the year	1,556	633	2,189
At 31 December 2023	<u>3,248</u>	<u>6,102</u>	<u>9,350</u>
Carrying amount			
At 31 December 2023	<u>4,586</u>	<u>1,898</u>	<u>6,484</u>
At 31 December 2022	<u>5,454</u>	<u>2,531</u>	<u>7,985</u>

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	2,738	–
Other debtors	8,232	5,383
	<u>10,970</u>	<u>5,383</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>2,628</u>	<u>2,622</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	355,473	160,827	(153,037)	50,000	413,263
Designated Fund	<u>50,000</u>	<u>–</u>	<u>–</u>	<u>(50,000)</u>	<u>–</u>
	<u>405,473</u>	<u>160,827</u>	<u>(153,037)</u>	<u>–</u>	<u>413,263</u>

	At 1 January 2022	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	288,086	216,172	(148,785)	–	355,473
Designated Fund	<u>50,000</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>50,000</u>
	<u>338,086</u>	<u>216,172</u>	<u>(148,785)</u>	<u>–</u>	<u>405,473</u>

Restricted funds

	At 1 January 2023	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Dog care costs funding	<u>1,141</u>	<u>–</u>	<u>(1,141)</u>	<u>–</u>	<u>–</u>

	At 1 January 2022	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Dog care costs funding	<u>–</u>	<u>1,500</u>	<u>(359)</u>	<u>–</u>	<u>1,141</u>

Dog care costs funding: represents funds received towards the costs of caring for the dogs in the charity's care.

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2023

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,484	–	6,484
Current assets	409,407	–	409,407
Creditors less than 1 year	(2,628)	–	(2,628)
Net assets	<u>413,263</u>	<u>–</u>	<u>413,263</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,985	–	7,985
Current assets	400,110	1,141	401,251
Creditors less than 1 year	(2,622)	–	(2,622)
Net assets	<u>405,473</u>	<u>1,141</u>	<u>406,614</u>

18. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Later than 1 year and not later than 5 years	16,425	32,850
Later than 5 years	–	87,600
	<u>16,425</u>	<u>120,450</u>

19. Related parties

Mr A Weare and Mrs S Weare are paid kennel fees of £33,050 (2022: £30,413).

Trustees are reimbursed for expenses incurred on behalf of the charity when acting as agent. They are also reimbursed costs incurred in connection with caring for dogs in Rottweiler Welfare Association's care.

All trustees pay membership fees in accordance with other members. Unrestricted donations of £633 (2022: £100) were received from Trustees and related parties.

ROTTWEILER WELFARE ASSOCIATION

England & Wales - Charity number 279478

Accounts

CHARITY REGISTRATION NUMBER: 279478

Rottweiler Welfare Association
Unaudited financial statements
31 December 2022

Rottweiler Welfare Association

Financial statements

Year ended 31 December 2022

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Notes to the financial statements	9

Rottweiler Welfare Association

Trustees' annual report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Reference and administrative details

Registered charity name	Rottweiler Welfare Association
Charity registration number	279478
Principal office	PO Box 2424 Wrexham Wales L11 0PR

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mr A Weare (Chair)
Mrs L Williams (Secretary)
Ms J Darboe
Ms K Overton (Treasurer)
Mr J Williams
Ms S Burrows Simpson (resigned 13 September 2022)
Mrs A Colbourne
Ms S Weare

Bankers	Barclays Bank Plc 27-28 Regent Street Swindon SN1 1QB
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Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2022

Objectives and activities

The objective of the charity, as set out in the governing document, is to relieve the suffering and distress of Rottweilers in need of care and attention.

The charity achieves its objective by rescuing abandoned and neglected Rottweilers and help those who are unwanted. Also by providing all necessary care, treatment and rehabilitation and assessing these dogs for adoptability and finding suitable homes for them.

The trustees are aware and have taken due regard to the Charity Commission guidance on public benefit.

Achievements and performance

In 2022 the kennels took in 36 dogs and re-homed/long term foster 43 dogs, with a further 11 into short term foster and re homed 10 with 1 becoming long term foster. We have 18 dogs in long term foster homes where we maintain the financial responsibility for their vet care.

At 31st December we were responsible for 56 dogs made up with 20 long term residents in Wales and 2 long term residents in Stoke plus 16 dogs being rehabilitated and 18 dogs who have long term foster homes.

The rescue dogs coming into our care at the present are very challenging and are taking a huge amount of time to rehabilitate, and needing experienced owners, which is also proving to be very difficult.

Fundraising has continued to be challenging especially with the current financial crisis and people finding it difficult to keep their heads above water, we are grateful to all those who continue to support us financially and physically.

We are pleased to report however our fundraising was successfully supported by a couple of small legacies.

We are pleased to report with our new management structure in place we have kept all our financial records in order and reported them accurately and in time to Charities Commission which has created transparency in the finances and have even managed to submit our accounts to the accountant by middle of February for review.

Our revised constitution was ratified at the June 2022 AGM which now includes that the accounts must be checked and compiled by an appropriate practicing charities accountant.

Financial review

The work of the charity continues to be funded through subscriptions from members, donations, legacies and the Care and Share Scheme. In addition various fundraising activities are undertaken.

The results for the year are shown on pages 7 and 8. The charity generated income, including several legacies, of £217,672 (2021: £174,862) and after incurring costs of £149,144 (2021: £144,104) a surplus of £68,528 (2021: £77,249) was achieved. We would like to acknowledge without the legacies we would have drawn into our savings.

Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2022

Financial review *(continued)*

Reserves policy

The trustees have set a policy of needing reserves of £200,000 in order to ensure it has sufficient funds to cover the costs of looking after the dogs in its care for at least six months together with its lease commitments. As at 31 December 2022 the charity had unrestricted free reserves of £397,488 (2021: £334,141) including a designated fund of £50,000. The Trustees are aware the level of funds held at the year end are in excess of the policy, however they expect the value to reduce in the current year due to a deficit budget for the year.

Restricted funds at the year end amounted to £1,141 (2021: £nil).

Plans for future periods

Our future objective, short and long term, is to keep fundraising, grow membership and look for new trustees to future proof the charity. We also need to start considering that at some point we may need to find new kennels and staff.

Our ongoing objective is to rescue, rehabilitate and rehome rottweilers.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a Deed of Trust.

Trustee appointment

The trustees are nominated for election because of their skills, expertise and knowledge which they can bring to guiding the charity to fulfill its objectives.

The trustees who held office throughout the year and at the date the accounts were approved are listed on page 1.

Trustee induction and training

On appointment trustees are provided with:

- A copy of the charity's governing document.
- The latest accounts of the charity.
- Details of the Charity Commission guidance notes CC3 - The Essential Trustee - what you need to know, what you need to do.

In addition trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

True and fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Rottweiler Welfare Association

Trustees' annual report *(continued)*

Year ended 31 December 2022

The trustees' annual report was approved on 9 March 2023 and signed on behalf of the board of trustees by:

Ms K Overton
Trustee

Rottweiler Welfare Association

Independent examiner's report to the trustees of Rottweiler Welfare Association

Year ended 31 December 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 - matter of concern identified

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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Rottweiler Welfare Association

Independent examiner's report to the trustees of Rottweiler Welfare Association *(continued)*

Year ended 31 December 2022

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

11 August 2023

Rottweiler Welfare Association

Statement of financial activities

Year ended 31 December 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments	Note				
Donations and legacies	4	211,658	1,500	213,158	167,145
Other trading activities	5	4,181	–	4,181	7,717
Investment income	6	333	–	333	21
Other income	7	–	–	–	53,306
Total income		<u>216,172</u>	<u>1,500</u>	<u>217,672</u>	<u>228,189</u>
Expenditure					
Raising funds					
Costs of raising donations and legacies	8	3,888	–	3,888	1,418
Charitable activities	9	144,897	359	145,256	144,404
Other expenditure		–	–	–	5,118
Total expenditure		<u>148,785</u>	<u>359</u>	<u>149,144</u>	<u>150,940</u>
Net income and net movement in funds		<u>67,387</u>	<u>1,141</u>	<u>68,528</u>	<u>77,249</u>
Reconciliation of funds					
Total funds brought forward		338,086	–	338,086	260,837
Total funds carried forward		<u>405,473</u>	<u>1,141</u>	<u>406,614</u>	<u>338,086</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

Rottweiler Welfare Association

Balance sheet

31 December 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	14		7,985		3,945
Current assets					
Debtors	15	5,383		55,233	
Cash at bank and in hand		395,868		281,338	
		<u>401,251</u>		<u>336,571</u>	
Creditors: Amounts falling due within one year	16	<u>(2,622)</u>		<u>(2,430)</u>	
Net current assets			<u>398,629</u>		<u>334,141</u>
Total assets less current liabilities			<u>406,614</u>		<u>338,086</u>
Net assets			<u>406,614</u>		<u>338,086</u>
Funds of the charity					
Restricted funds			1,141		–
Unrestricted funds			<u>405,473</u>		<u>338,086</u>
Total charity funds	17		<u>406,614</u>		<u>338,086</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 March 2023, and are signed on behalf of the board by:

Mrs L Williams
Trustee

Ms K Overton
Trustee

The notes on pages 9 to 16 form part of these financial statements.

Rottweiler Welfare Association

Notes to the financial statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 2424, Wrexham, North Wales, LL11 0PR, Wales.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Trust and fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	10% reducing balance
Fixtures and fittings	-	25% reducing balance
Van	-	25% reducing balance

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	82,465	–	82,465
Gift Aid	11,412	–	11,412
Membership	3,375	–	3,375
Share and care	25,736	–	25,736
Legacies			
Legacies	88,670	–	88,670
Grants			
Grants receivable	–	1,500	1,500
	<u>211,658</u>	<u>1,500</u>	<u>213,158</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	68,274	–	68,274
Gift Aid	8,128	–	8,128
Membership	3,358	–	3,358
Share and care	26,622	–	26,622
Legacies			
Legacies	60,763	–	60,763
Grants			
Grants receivable	–	–	–
	<u>167,145</u>	<u>–</u>	<u>167,145</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2022

5. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Sales of goods	<u>4,181</u>	<u>4,181</u>	<u>7,717</u>	<u>7,717</u>

6. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>333</u>	<u>333</u>	<u>21</u>	<u>21</u>

7. Other income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Other income	<u>–</u>	<u>–</u>	<u>53,306</u>	<u>53,306</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Fund raising expenses	<u>3,888</u>	<u>3,888</u>	<u>1,418</u>	<u>1,418</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2022

9. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Printing	85	–	85
Insurance	1,666	–	1,666
Computer and IT costs	4,349	–	4,349
Telephone	151	–	151
Other office costs	5,718	–	5,718
Depreciation	2,346	–	2,346
Sundry care of dogs	389	–	389
Vets and medication costs	39,082	–	39,082
Kennelling costs	70,796	359	71,155
Donation database	2,319	–	2,319
Rent	5,250	–	5,250
Light and heat	165	–	165
Motor expenses	1,421	–	1,421
Legal and professional fees	6,404	–	6,404
Marketing and advertising	–	–	–
Bank charges	1,495	–	1,495
Subscriptions	639	–	639
Governance costs	2,622	–	2,622
	<u>144,897</u>	<u>359</u>	<u>145,256</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Printing	2,591	–	2,591
Insurance	2,908	–	2,908
Computer and IT costs	3,129	–	3,129
Telephone	1,706	–	1,706
Other office costs	4,255	–	4,255
Depreciation	2,404	–	2,404
Sundry care of dogs	414	–	414
Vets and medication costs	21,443	–	21,443
Kennelling costs	76,931	–	76,931
Donation database	2,215	–	2,215
Rent	5,700	–	5,700
Light and heat	(24)	–	(24)
Motor expenses	1,914	–	1,914
Legal and professional fees	9,596	–	9,596
Marketing and advertising	5,273	–	5,273
Bank charges	1,519	–	1,519
Subscriptions	–	–	–
Governance costs	2,430	–	2,430
	<u>144,404</u>	<u>–</u>	<u>144,404</u>

10. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	2,346	2,404
Loss on disposal of tangible fixed assets	–	5,118
	<u>2,346</u>	<u>7,522</u>

Rottweiler Welfare Association

Notes to the financial statements (continued)

Year ended 31 December 2022

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,622</u>	<u>2,430</u>

12. Staff costs

No salaries or wages have been paid to employees, including the Trustees, during the year.

13. Trustee remuneration and expenses

No remuneration or expenses were paid to any trustee during the year or the prior year.

14. Tangible fixed assets

	Fixtures and fittings £	Van £	Total £
Cost			
At 1 January 2022	760	8,000	8,760
Additions	<u>6,386</u>	<u>–</u>	<u>6,386</u>
At 31 December 2022	<u>7,146</u>	<u>8,000</u>	<u>15,146</u>
Depreciation			
At 1 January 2022	190	4,625	4,815
Charge for the year	<u>1,502</u>	<u>844</u>	<u>2,346</u>
At 31 December 2022	<u>1,692</u>	<u>5,469</u>	<u>7,161</u>
Carrying amount			
At 31 December 2022	<u>5,454</u>	<u>2,531</u>	<u>7,985</u>
At 31 December 2021	<u>570</u>	<u>3,375</u>	<u>3,945</u>

15. Debtors

	2022 £	2021 £
Other debtors	<u>5,383</u>	<u>55,233</u>

16. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,622</u>	<u>2,430</u>

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	288,086	216,172	(148,785)	–	355,473
Designated Fund	50,000	–	–	–	50,000
	<u>338,086</u>	<u>216,172</u>	<u>(148,785)</u>	<u>–</u>	<u>405,473</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	260,837	228,189	(150,940)	(50,000)	288,086
Designated Fund	–	–	–	50,000	50,000
	<u>260,837</u>	<u>228,189</u>	<u>(150,940)</u>	<u>–</u>	<u>338,086</u>

Restricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Dog care costs funding	–	1,500	(359)	–	1,141
	<u>–</u>	<u>1,500</u>	<u>(359)</u>	<u>–</u>	<u>1,141</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Dog care costs funding	–	–	–	–	–
	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

Dog care costs funding: represents funds received towards the costs of caring for the dogs in the charity's care.

Rottweiler Welfare Association

Notes to the financial statements *(continued)*

Year ended 31 December 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,985	–	7,985
Current assets	400,110	1,141	401,251
Creditors less than 1 year	(2,622)	–	(2,622)
Net assets	<u>405,473</u>	<u>1,141</u>	<u>406,614</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	3,945	–	3,945
Current assets	336,571	–	336,571
Creditors less than 1 year	(2,430)	–	(2,430)
Net assets	<u>338,086</u>	<u>–</u>	<u>338,086</u>

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Later than 1 year and not later than 5 years	32,850	38,100
Later than 5 years	87,600	129,200
	<u>120,450</u>	<u>167,300</u>

20. Contingencies

Without prejudice, the Rottweiler Welfare Association has designated funds of £50,000 for a contingent liability regarding an unforeseen claim which would not be covered by insurance. There has been no further correspondence on this claim since January 2022.

21. Related parties

Mr A Weare and Mrs S Weare are paid kennel fees of £30,413 (2021: £36,047).

Trustees are reimbursed for expenses incurred on behalf of the charity when acting as agent. They are also reimbursed costs incurred in connection with caring for dogs in Rottweiler Welfare Association's care.

All trustees pay membership fees in accordance with other members. Unrestricted donations of £100 (2021: £Nil) were received from Trustees.

ROTTWEILER WELFARE ASSOCIATION

England & Wales - Charity number 279478

Accounts

Charity Registration Number: 279478

Rottweiler Welfare Association

Unaudited Financial Statements

31 December 2020

Rottweiler Welfare Association

Financial Statements

Year ended 31 December 2020

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Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

Rottweiler Welfare Association

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Chair's report

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'

Reference and administrative details

Registered charity name Rottweiler Welfare Association

Charity registration number 279478

Principal office PO Box 2424
Wrexham
LL11 0PR
Wales

The trustees

Mr A Weare
Miss K Hays
Mrs L Williams

Independent examiner Kate Round Chartered Institute of Public and Finance Accountants
& Statutory Auditors
Fernwood
Highlows Lane
Yarnfield
Staffordshire
ST15 0NP

The trustees' annual report was approved on 07 October 2021 and signed on behalf of the board of trustees by:



Miss K Hays
Trustee



Trustees' annual report (including Directors' report) for the period

From: 1 January 2020 to 31 December 2020

Charity name: Rottweiler Welfare Association

Charity registration number: 279478

Company number:

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve the suffering and distress of Rottweiler's in need of care and attention for the benefit of the general public
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The rescue of abandoned, neglected and unwanted Rottweilers and provide them with care, treatment and rehabilitation. The dogs are then assessed for adoptability before suitable homes are found for them. The work is financed by subscriptions from members, donations and the Share and Care Scheme. In addition, various fund raising activities are undertaken.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities"

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
	Para 1.38	

Contribution made by volunteers		
Other		

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees report a reasonable year despite a continued drop in total income. The receipt of another substantial legacy from one of our long term members who sadly passed away was greatly appreciated. Overall, the trustees feel the objectives of the charity have been fulfilled throughout the year despite the challenges brought on by COVID19.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The reserve balance is held to enable the dogs to be supported for up to a period of three months should there be any problems with the continuing operation of the charity.
Amount of reserves held	Para 1.22	£20,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, governance and management

Description of charity's trusts:		The charity is controlled by its governing document, a deed of trust
Type of governing document: for example,	Para 1.25	A Deed of Trust
How is the charity constituted?	Para 1.25	unincorporated charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	An elected committee of Trustees supported by appointed representatives who are based throughout the UK administer the Association

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	A number of dogs were housed at kennels in which Andy Weare (trustee and chairperson) has an involvement. The amounts paid for kennel fees was £30.255 (£29,405 2019)
Other		

Reference and administrative details

Charity name	Rottweiler Welfare Association
Other name the charity uses	
Registered charity number	279478
Charity's principal address	PO Box 2424 Wrexham LL114 0PR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lynne Williams	Secretary		
2	Andrew Weare	Chairperson		
3	Karen Hays	Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

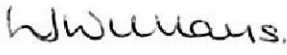

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Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Lynne Williams	Karen Hays
Position (for example Secretary, Chair, etc)	Secretary	Treasurer
Date	7/10/21	

Rottweiler Welfare Association

Independent Examiner's Report to the Trustees of Rottweiler Welfare Association

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Rottweiler Welfare Association ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below. In connection with my examination, no matter has come to my attention (other than that disclosed below *) to indicate that: o accounting records have not been kept in accordance with section 386 of the Companies Act 2006; o the accounts do not accord with such records: o where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102) o any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Rottweiler Welfare Association

Independent Examiner's Report to the Trustees of Rottweiler Welfare Association *(continued)*

Year ended 31 December 2020

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.



Kate Round Chartered Institute of Public and Finance Accountants & Statutory Auditors Independent Examiner

Fernwood
Highlows Lane
Yarnfield
Staffordshire
ST15 0NP

Rottweiler Welfare Association

Statement of Financial Activities

Year ended 31 December 2020

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	124,399	124,399	342,820
Other trading activities	5	25,525	25,525	28,294
Investment income	6	342	342	491
Total income		<u>150,266</u>	<u>150,266</u>	<u>371,605</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	136,958	136,958	151,073
Total expenditure		<u>136,958</u>	<u>136,958</u>	<u>151,073</u>
Net income/(expenditure) and net movement in funds		<u>13,308</u>	<u>13,308</u>	<u>220,532</u>
Reconciliation of funds				
Total funds brought forward		247,529	247,529	26,997
Total funds carried forward		<u>260,837</u>	<u>260,837</u>	<u>247,529</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

Rottweiler Welfare Association

Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	11	10,707	12,626
Current assets			
Cash at bank and in hand		256,726	247,419
Creditors: amounts falling due within one year	12	6,596	12,516
Net current assets		<u>250,130</u>	<u>234,903</u>
Total assets less current liabilities		<u>260,837</u>	<u>247,529</u>
Funds of the charity			
Unrestricted funds		260,837	247,529
Total charity funds	13	<u>260,837</u>	<u>247,529</u>

These financial statements were approved by the board of trustees and authorised for issue on 01 October 2021, and are signed on behalf of the board by:

Miss K Hays
Trustee

The notes on pages 6 to 13 form part of these financial statements.

Rottweiler Welfare Association

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 2424, Wrexham, North Wales, LL11 0PR, Wales.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

(Enter detail of the judgements made.)

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

(Enter detail of the nature of the assumption or other key source of estimation uncertainty as well as the carrying amount as at the end of the reporting period.)

Rottweiler Welfare Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rottweiler Welfare Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	10% reducing balance
Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Rottweiler Welfare Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Rottweiler Welfare Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	66,133	92,000	69,302	69,302
Gift Aid	15,986	15,986	11,761	11,761
Legacies				
Legacies	36,584	36,584	246,177	246,177
Grants				
Grants receivable	5,696	5,696	15,580	15,580
	<u>124,399</u>	<u>124,399</u>	<u>342,820</u>	<u>342,820</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Subscriptions	2,833	2,833	3,900	3,900
Sponsorships	22,692	22,392	24,394	24,394
	<u>25,525</u>	<u>25,225</u>	<u>28,294</u>	<u>28,294</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	342	342	491	491

Rottweiler Welfare Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

7. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019,
	£	£	£	£
Purchases	2,169	2,169	3,103	3,103
Insurance	609	609	2,079	2,079
Computer & IT Costs	1,892	1,892	2,417	2,417
Telephone	1,725	1,725	1,743	1,743
Other office costs	3,000	3,000	2,138	2,138
Depreciation	3,570	3,570	4,649	4,649
Sundry Care of Dogs	3,224	3,224	4,072	4,072
Machine Rental	219	219	-	-
Vets and Medication Costs	25,385	25,385	33,347	33,347
Kennelling Costs	71,002	71,002	63,667	63,667
Gift Ease Charges	2,698	2,698	848	848
Fund Raising Expenses	7,806	7,806	19,601	19,601
Rent	2,187	2,187	1,818	1,818
Rates & water			19	19
Light & heat	199	199	351	351
Motor Expenses	3,141	3,141	1,493	1,493
Legal and professional fees	897	897	2,220	2,220
Marketing & Advertising	5,961	5,961	7,508	7,508
Bank Charges	1,274	1,274	-	-
	<u>136,958</u>	<u>136,958</u>	<u>151,073</u>	<u>151,073</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>3,570</u>	<u>4,649</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2020	2019
£	£

The average head count of employees during the year was Nil (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

10. Trustee remuneration and expenses

No remuneration was paid to any trustee during the year.

Rottweiler Welfare Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

11. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 January 2020	16,597	3,937	20,534
Additions		1,651	1,651
At 31 December 2020	<u>16,597</u>	<u>5,588</u>	<u>22,185</u>
Depreciation			
At 1 January 2020	6,479	1,429	7,908
Charge for the year	2,530	1,040	3,570
At 31 December 2020	<u>9,009</u>	<u>2,469</u>	<u>11,478</u>
Carrying amount			
At 31 December 2020	<u>7,588</u>	<u>3,119</u>	<u>10,707</u>
At 31 December 2019	<u>10,118</u>	<u>2,508</u>	<u>12,626</u>

12. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	<u>6,596</u>	<u>12,516</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2020 £	Income £	Expenditure £	At 31 December 2020 £
General funds	<u>247,529</u>	<u>150,266</u>	<u>136,958</u>	<u>260,837</u>

	At 1 Jan 2019 £	Income £	Expenditure £	At 31 December 2019 £
General funds	<u>26,997</u>	<u>371,605</u>	<u>(151,073)</u>	<u>247,529</u>

Rottweiler Welfare Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	10,707	10,707
Current assets	256,726	256,726
Creditors less than 1 year	6,596	6,596
Net assets	<u>260,837</u>	<u>260,837</u>

	Unrestricted Funds	Total Funds 2019
	£	£
Tangible fixed assets	12,626	12,626
Current assets	247,419	247,419
Creditors less than 1 year	(12,516)	(12,516)
Net assets	<u>247,529</u>	<u>247,529</u>
