

Rottweiler Welfare Association

Unaudited Financial Statements

31 December 2020

Rottweiler Welfare Association

Financial Statements

Year ended 31 December 2020

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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



CHARITY COMMISSION
FOR ENGLAND AND WALES

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 | |
|---|-----------|--|

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)

| |
|--|
| |
|--|

Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|--|
| |
|--|

Other optional information

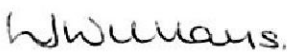

| |
|--|
| |
|--|

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:

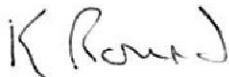
1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the 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 | | 250,130 | 234,903 |
| Total assets less current liabilities | | 260,837 | 247,529 |
| Funds of the charity | | | |
| Unrestricted funds | | 260,837 | 247,529 |
| Total charity funds | 13 | 260,837 | 247,529 |

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 | 16,597 | 5,588 | 22,185 |
| 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 | 9,009 | 2,469 | 11,478 |
| Carrying amount | | | |
| At 31 December 2020 | 7,588 | 3,119 | 10,707 |
| At 31 December 2019 | 10,118 | 2,508 | 12,626 |

12. Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|-----------------|-----------|-----------|
| Trade creditors | 6,596 | 12,516 |

13. Analysis of charitable funds

Unrestricted funds

| | At 1 Jan 2020 £ | Income £ | Expenditure £ | At 31 December 2020 £ |
|---------------|--------------------|-------------|------------------|--------------------------------|
| General funds | 247,529 | 150,266 | 136,958 | 260,837 |

| | At 1 Jan 2019 £ | Income £ | Expenditure £ | At 31 December 2019 £ |
|---------------|--------------------|-------------|------------------|--------------------------------|
| General funds | 26,997 | 371,605 | (151,073)) | 247,529 |

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> |