

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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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 £
	Note				
Income and endowments					
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		<u>338,086</u>	—	<u>338,086</u>	<u>260,837</u>
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		<u>395,868</u>		<u>281,338</u>	
		401,251		336,571	
Creditors: Amounts falling due within one year	16	<u>(2,622)</u>		<u>(2,430)</u>	
Net current assets			398,629		334,141
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

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	2,622	2,430

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	6,386	—	6,386
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	1,502	844	2,346
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	5,383	55,233

16. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,622	2,430

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

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Dog care costs funding	—	—	—	—	—

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	405,473	1,141	406,614

	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	338,086	–	338,086

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.