

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 £
	Note				
Income and endowments					
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		<u>398,437</u>		<u>395,868</u>	
		409,407		401,251	
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			<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			<u>413,263</u>		<u>405,473</u>
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	50,000	–	–	(50,000)	–
	<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	50,000	–	–	–	50,000
	<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	1,141	–	(1,141)	–	–

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

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	413,263	–	413,263

	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

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
	16,425	120,450

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 £
	Note				
Income and endowments					
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		<u>398,437</u>		<u>395,868</u>	
		409,407		401,251	
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			<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			<u>413,263</u>		<u>405,473</u>
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	50,000	—	—	(50,000)	—
	<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	50,000	—	—	—	50,000
	<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	1,141	—	(1,141)	—	—

	At 1 January 2022	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Dog care costs funding	—	1,500	(359)	—	1,141

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	413,263	–	413,263

	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

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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Balance sheet	7
Notes to the financial statements	8

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 £
	Note				
Income and endowments					
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.

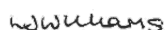
Rottweiler Welfare Association

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			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:



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>—</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	413,263	–	413,263

	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

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
	16,425	120,450

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.