

CHARITY REGISTRATION NUMBER: 279478

**Rottweiler Welfare Association**  
**Unaudited financial statements**  
**31 December 2024**

# **Rottweiler Welfare Association**

## **Financial statements**

**Year ended 31 December 2024**

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# Rottweiler Welfare Association

## Trustees' annual report

### Year ended 31 December 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

#### Reference and administrative details

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

#### The trustees

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

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

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

## **Trustees' annual report** *(continued)*

### **Year ended 31 December 2024**

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#### **Objectives and activities**

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

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

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

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

#### **Achievements and performance**

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

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

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

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

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

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

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

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

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

# **Rottweiler Welfare Association**

## **Trustees' annual report** *(continued)*

### **Year ended 31 December 2024**

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#### **Financial review**

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

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

#### **Reserves policy**

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

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

#### **Plans for future periods**

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

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

#### **Structure, governance and management**

##### **Governing document**

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

# **Rottweiler Welfare Association**

## **Trustees' annual report** *(continued)*

### **Year ended 31 December 2024**

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#### **Structure, governance and management** *(continued)*

##### **Trustee appointment**

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

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

##### **Trustee induction and training**

On appointment trustees are provided with:

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

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

##### **True and fair override**

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

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

Ms K Overton  
Trustee

# **Rottweiler Welfare Association**

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

**Year ended 31 December 2024**

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

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

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

Mark Proctor FCA DChA  
Independent Examiner

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

5 August 2025

# Rottweiler Welfare Association

## Statement of financial activities

Year ended 31 December 2024

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

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

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



# Rottweiler Welfare Association

## Balance sheet

31 December 2024

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

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

Mrs L Williams  
Trustee

Ms K Overton  
Trustee

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

# **Rottweiler Welfare Association**

## **Notes to the financial statements**

**Year ended 31 December 2024**

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### **1. General information**

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

### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### **Trust and fair override**

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

### **3. Accounting policies**

#### **Basis of preparation**

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

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

#### **Going concern**

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

#### **Fund accounting**

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

# Rottweiler Welfare Association

## Notes to the financial statements *(continued)*

### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Income

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

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

##### Expenditure

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

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

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

##### Tangible assets

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

##### Depreciation

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

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

# Rottweiler Welfare Association

## Notes to the financial statements *(continued)*

### Year ended 31 December 2024

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

#### 5. Other trading activities

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

#### 6. Investment income

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

#### 7. Costs of raising donations and legacies

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

# Rottweiler Welfare Association

## Notes to the financial statements *(continued)*

Year ended 31 December 2024

### 8. Expenditure on charitable activities

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

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

#### Analysis of Governance costs:

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

# Rottweiler Welfare Association

## Notes to the financial statements *(continued)*

### Year ended 31 December 2024

#### 9. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	125	2,189
Loss on disposal of tangible fixed assets	5,551	—

#### 10. Staff costs

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

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

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

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

#### 11. Trustee remuneration and expenses

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

#### 12. Tangible fixed assets

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

# Rottweiler Welfare Association

## Notes to the financial statements (continued)

### Year ended 31 December 2024

#### 13. Debtors

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

#### 14. Creditors: Amounts falling due within one year

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

#### 15. Analysis of charitable funds

##### Unrestricted funds

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

  

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

#### 16. Analysis of net assets between funds

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

  

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

# Rottweiler Welfare Association

## Notes to the financial statements *(continued)*

Year ended 31 December 2024

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

### 17. Operating lease commitments

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

	2024	2023
	£	£
Later than 1 year and not later than 5 years	—	16,425

### 18. Related parties

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

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

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