CHARITY REGISTRATION NUMBER: 279478

Rottweiler Welfare Association

Unaudited financial statements

31 December 2025

Rottweiler Welfare Association

Financial statements

Year ended 31 December 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13

Rottweiler Welfare Association

Trustees' annual report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

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

Reference and administrative details

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

The trustees

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

Mrs A Colbourne (Acting Chair)
Ms K Akred
Mr D Hextall
Mrs S Hextall
Ms K Overton (Treasurer)
Mrs A Tullah (appointed 17 February 2025 and resigned 14 March 2025)
Mr J Tullah (appointed 17 February 2025 and resigned 14 March 2025)
Mrs D Yates
Mrs L Williams (Secretary)
Mr J Williams
Mrs I Beech (appointed 30 April 2026)
Mr R J Cutts (appointed 24 August 2025)

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

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 Rehoming 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

The Rottweiler Welfare Association (RWA) remains committed to its core objectives which don't change year on year: rescuing, rehabilitating, and rehoming Rottweilers, whilst providing lifelong care for those dogs who, for whatever reason, cannot be responsibly rehomed.

During 2025, we took 69 dogs into our care, comprising seven strays and 62 dogs relinquished by their owners. We successfully rehomed 69 dogs during the year. Sadly, we also lost 7 dogs, each of whom was cared for with compassion and dignity.

At 31 December 2025, RWA remained responsible for 46 dogs, with a further 27 dogs on our waiting list awaiting assessment. Of those in our care, 16 were living in long-term private foster homes, where RWA retains financial responsibility for their veterinary care and 18 were supported through our Share and Care Scheme, remaining in kennels in South Wales. Our remaining dogs were undergoing rehabilitation or receiving other forms of care.

We recognise that our responsibility does not end when a dog cannot be rehomed. Many of our dogs will remain dependent on RWA for the rest of their lives. We therefore continue to ring-fence funds where appropriate to help ensure that every dog in our long-term care receives the food, veterinary treatment and support it needs throughout its natural life.

Transport and Operational Sustainability

Since our van was scrapped in 2024, transporting dogs has relied largely on the personal vehicles of trustees and volunteers. Our trustees currently make no claims for mileage, and where necessary, we arrange for external transporters to assist.

This approach has enabled us to make substantial savings whilst ensuring that dogs continue to receive the care and support they need. However, relying on personal vehicles and the goodwill of volunteers is becoming increasingly difficult to sustain. We therefore intend to explore the purchase of a dedicated vehicle during 2026. This would provide greater reliability, reduce the ongoing reliance on personal transport, and help support the charity's operational requirements.

Achievements and performance ***(continued)***

Our Volunteers
RWA could not operate without its extensive network of dedicated volunteers, who generously give their time, knowledge, and resources to support our work. Their contribution includes carrying out home checks and dog assessments, assisting with transport, fundraising, and undertaking the many practical tasks involved in caring for our dogs.

We are delighted that our volunteer network continues to grow. Every volunteer makes a valuable contribution, and we remain acutely aware that the work we achieve would simply not be possible without their commitment and generosity.

Our volunteers are at the heart of RWA, and we extend our sincere thanks to everyone who continues to stand alongside us and support the dogs in our care.

The Challenges Facing Rottweiler Rescue
The challenges facing Rottweiler rescue remain considerable. We continue to encounter a lack of understanding about the commitment required to raise and care for our breed, from puppyhood through to adulthood.

Responsible ownership requires time, patience, consistent training, socialisation, and a thorough understanding of the breed's needs. A small, cuddly puppy can grow into a dog weighing 50kg or more. Without appropriate training, socialisation and responsible handling, behavioural difficulties can develop, becoming increasingly challenging as the dog matures.

We remain concerned about irresponsible breeding and the failure of some breeders to adequately assess prospective homes, provide appropriate guidance, or accept responsibility when a placement breaks down. Too often, rescue organisations are left to manage the consequences, taking in dogs whose needs are complex and who may require considerable rehabilitation before a suitable home can be found.

We are also experiencing increasingly challenging interactions with some people seeking to relinquish their dogs. There can be an expectation that rescue organisations will simply take a dog immediately, arrange collection anywhere in the country and work entirely to the owner's timetable. The reality is that RWA is run by volunteers who must balance their rescue responsibilities with work and personal commitments. Sadly, our volunteers occasionally face unreasonable demands and considerable verbal abuse.

Despite these challenges, we also receive some wonderful messages of thanks and appreciation from people who recognise the work we do. These positive experiences remind us why we continue, and our internal motto remains simple: **we do it for the dogs.**

The welfare of every dog remains our priority. We will continue to assess each dog individually, provide appropriate rehabilitation and seek suitable homes wherever possible. Where rehoming would not be in a dog's best interests, we will continue to provide the long-term care it requires.

Achievements and performance ***(continued)***

Accreditation and Support for Our Kennels
During 2024, RWA achieved a significant milestone through its membership of the Association of Dogs and Cats Homes (ADCH). Our kennels in South Wales underwent an extensive inspection and successfully met the required standards. We are pleased to confirm that these standards have continued to be maintained.

This achievement reflects the commitment of those responsible for the day-to-day care of our dogs and the importance we place on maintaining high standards of animal welfare.

Through this relationship, we continue to benefit from substantial food donations, estimated at approximately half a tonne to one tonne each month. This support makes a significant contribution towards our operating costs and enables us to direct more of our financial resources towards veterinary treatment, rehabilitation and the ongoing care of the dogs.

We are extremely grateful to everyone involved in making this support possible.

New Kennel Arrangements
In early 2025, we were pleased to begin working with new kennels based in Ellesmere, Shropshire (SY12). Their location, close to our rehoming trustees, has enabled us to take a more hands-on approach to the dogs in our care.

This closer involvement allows for more regular interaction, monitoring and support throughout the rehabilitation and rehoming process. We believe this has contributed to better-informed placement decisions and fewer unsuccessful rehoming attempts.

The arrangement has also enabled us to increase the number of dogs we can accommodate and support, helping us respond to the continuing demand for Rottweiler rescue.

Fundraising, Donations and Legacies
Ongoing financial pressures affecting households and businesses continue to make fundraising challenging. Nevertheless, RWA remains fortunate to have a loyal and generous network of supporters who contribute financially, donate goods and services, organise fundraising activities and give their time to help our dogs.

We are sincerely grateful to every member, donor, volunteer and supporter. Every contribution, whether large or small, helps us continue our work and make a difference to the lives of the dogs who depend on us.

During the year, we were once again fortunate to receive generous legacies. These gifts are invaluable in helping us plan for the long-term financial responsibilities associated with dogs who may remain in our care for the rest of their lives.

We continue to ring-fence appropriate funds to safeguard the future of the charity and protect the welfare of our long-term residents. We cannot predict the amount or timing of future legacies and therefore cannot rely on them to meet our ongoing costs. Careful financial planning, responsible reserves management and sustainable fundraising remain essential to the charity's future.

All trustees give their time voluntarily and receive no remuneration for their work. We remain committed to ensuring that donations and other funds entrusted to RWA are used responsibly and in the best interests of the dogs.

Achievements and performance *(continued)*

Financial Accountability and Governance
In accordance with the charity's constitution and our commitment to good governance, we continue to engage an appropriately qualified and recognised charity accountant to prepare and independently review our accounts.

The trustees believe that transparency and accountability are fundamental to the responsible management of a charity. Although engaging professional accountancy support represents an additional cost, we consider this an important investment in ensuring that our financial affairs are properly recorded, independently scrutinised and managed appropriately.

This approach provides reassurance that funds received and spent are accounted for and supports the trustees in fulfilling their responsibilities. It also provides an important level of independent oversight for a charity whose trustees give their time voluntarily.

We remain committed to maintaining appropriate financial controls, acting in the charity's best interests, and ensuring that the resources entrusted to RWA are used to support the welfare of the dogs

Financial review

The charity continues to fund its work through membership subscriptions, donations, legacies, income from the Share and Care Scheme and a range of fundraising activities.

The results for the year are shown on pages 6 and 7. The charity generated income, including several legacies, of £562,012 (2024: £233,764) and after incurring costs of £172,184 (2024: £157,999) a surplus of £389,828 (2024: surplus £75,765) was achieved. We would like to acknowledge without the legacies we would have drawn into our savings by approximately £36,000.

The trustees recognise the importance of managing the charity's resources carefully. The costs of wages, veterinary treatment, rehabilitation, kennelling, food, and the ongoing care of dogs who cannot be rehomed continue to place significant demands on our finances.

Legacies have made a valuable contribution to the charity's financial position in recent years. However, they are unpredictable and cannot be relied upon as a recurring source of income. The trustees therefore continue to prioritise fundraising, membership growth, and prudent financial management to ensure that RWA can meet both its immediate needs and its long-term commitments.

Financial review ***(continued)***

Reserves policy

The trustees have historically maintained reserves target of £200,000, intended to help fund the care of dogs who rely on RWA for the remainder of their lives.

However, the charity's responsibilities and operating costs have increased. Rising expenditure on kennelling, staffing, food, and veterinary treatment, together with the age and complex needs of some of our long-term residents, has highlighted the need to strengthen our financial provision.

The trustees have therefore identified a need to increase the reserves target to £400,000, with the aim of providing approximately four years of funding for the care of dogs requiring lifelong support.

RWA currently / regularly cares for approximately 34 dogs who require long-term or lifelong support, in addition to dogs who remain suitable for rehabilitation and potential rehoming. Some of our long-term residents are relatively young and may require many years of ongoing care. Others have significant and complex needs that can result in substantial and unpredictable veterinary and support costs.

Our responsibility to these dogs remains for the remainder of their lives, and the trustees consider it essential that appropriate financial provision is made to protect their welfare.

The revised reserves target is intended to provide greater financial resilience against fluctuations in income, unexpected expenditure and the uncertainty of future legacies. The trustees will continue to monitor costs and review the adequacy of the reserves policy as the charity's responsibilities evolve.

As at 31 December 2025 the charity had unrestricted free reserves of £826,043 (2024: £418,610). 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 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.

Ring-fencing appropriate funds for these commitments is an important part of protecting the charity's future and ensuring that we can continue to meet our obligations without relying on future legacies.

The trustees will continue to review reserves, expenditure and long-term commitments to ensure that the charity remains financially responsible whilst meeting the needs of the dogs in its care.

Plans for future periods

RWA's principal objective remains unchanged: to rescue, rehabilitate and rehome Rottweilers wherever possible, whilst providing lifelong care for those dogs who cannot be responsibly rehomed.

Our priorities for future periods are to:

- **Continue rescuing and rehabilitating dogs:** Provide appropriate care, veterinary treatment, behavioural support and rehabilitation for dogs entering our care.

- **Protect our long-term residents:** Maintain appropriate financial provision for dogs in long-term foster homes and under the Share and Care Scheme.

- **Strengthen fundraising:** Develop existing activities and identify new opportunities to generate sustainable income.

- **Grow our membership:** Encourage greater membership and public support to strengthen the charity's long-term financial position.

- **Support our volunteers:** Continue to develop our volunteer network and recognise the vital contribution it makes to our work.

- **Improve transportation:** Explore the purchase of a dedicated vehicle during 2026 to reduce reliance on personal vehicles and improve the sustainability of dog transportation.

- **Maintain financial resilience:** Review reserves regularly, ring-fence funds where appropriate and plan carefully for our long-term commitments.

- **Maintain high welfare standards:** Continue to uphold high standards of care, rehabilitation and responsible rehoming across our operations.

The trustees remain committed to protecting the future of the Rottweiler Welfare Association and ensuring that every dog who depends on us receives the care, security and compassion it deserves.

Finally, we would like to thank every volunteer, member, donor, legacy giver and supporter who has helped us throughout the year. Your generosity, commitment and continued belief in our work make it possible for us to keep going, even when the challenges are considerable.

We do it for the dogs, and we could not do it without you.

Structure, governance and management

Governing document

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

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 25th October 2026 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 2025

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 10 to 18.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

27/10/2026

Rottweiler Welfare Association

Statement of financial activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	530,959	530,959	211,368
Other trading activities	**5**	7,635	7,635	6,301
Investment income	**6**	23,418	23,418	16,095
Total income		562,012	562,012	233,764
Expenditure				
Raising funds				
Costs of raising donations and legacies	**7**	3,738	3,738	6,544
Charitable activities	**8**	168,446	168,446	145,904
Other expenditure		–	–	5,551
Total expenditure		172,184	172,184	157,999
Net income and net movement in funds		389,828	389,828	75,765
Reconciliation of funds				
Total funds brought forward		489,028	489,028	413,263
Total funds carried forward		878,856	878,856	489,028

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

Rottweiler Welfare Association

Balance sheet

31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	**13**		52,813		70,418
Current assets					
Debtors	**14**	29,213		13,940	
Cash at bank and in hand		804,194		407,735	
		833,407		421,675	
Creditors: amounts falling due within one year	**15**	(7,364)		(3,065)	
Net current assets			826,043		418,610
Total assets less current liabilities			878,856		489,028
Net assets			878,856		489,028
Funds of the charity					
Unrestricted funds			878,856		489,028
Total charity funds	**16**		878,856		489,028

These financial statements were approved by the board of trustees and authorised for issue on 25th October 2026, and are signed on behalf of the board by:

Mrs L Williams
Trustee

Ms K Overton
Trustee

The notes on pages 13 to 18 form part of these financial statements.

Rottweiler Welfare Association

Statement of cash flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	389,828	75,765
Adjustments for:		
Depreciation of tangible fixed assets	17,605	125
Other interest receivable and similar income	(23,418)	(16,095)
Loss on disposal of tangible fixed assets	–	5,551
Changes in:		
Trade and other debtors	(15,273)	(2,970)
Trade and other creditors	4,299	437
Cash generated from operations	373,041	62,813
Interest received	23,418	16,095
Net cash from operating activities	396,459	78,908
Cash flows from investing activities		
Purchase of tangible assets	–	(70,910)
Proceeds from sale of tangible assets	–	1,300
Net cash used in investing activities	–	(69,610)
Net increase in cash and cash equivalents	396,459	9,298
Cash and cash equivalents at beginning of year	407,735	398,437
Cash and cash equivalents at end of year	804,194	407,735

The notes on pages 13 to 18 form part of these financial statements.

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.

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 impracticle 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 reliabily 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

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 paable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	59,694	59,694	61,502	61,502
Gift Aid	14,676	14,676	16,685	16,685
Membership	4,190	4,190	4,010	4,010
Share and care	26,092	26,092	25,727	25,727
Legacies				
Legacies	426,307	426,307	103,444	103,444
	530,959	530,959	211,368	211,368

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Sales of goods	7,635	7,635	6,301	6,301

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	23,418	23,418	16,095	16,095

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fund raising expenses	3,738	3,738	6,544	6,544

8. Expenditure on charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Insurance	1,855	1,855	1,596	1,596
Computer and IT costs	967	967	1,131	1,131
Telephone	219	219	188	188
Other office costs	4,704	4,704	5,288	5,288
Depreciation	17,605	17,605	125	125
Sundry care of dogs	253	253	155	155
Vets and medication costs	37,366	37,366	35,085	35,085
Kennelling costs	58,837	58,837	68,454	68,454
Donation database	4,794	4,794	4,471	4,471
Rent	446	446	424	424
Legal and professional fees	2,190	2,190	60	60
Bank charges	954	954	1,125	1,125
Subscriptions	389	389	164	164
Staff costs	33,912	33,912	24,363	24,363
Governance costs	3,955	3,955	3,275	3,275
	168,446	168,446	145,904	145,904

Analysis of Governance costs:

	2025 £	**2024** £
Independent examination - current year	3,204	3,065
- previous year under accrual	751	210
	3,955	3,275

9. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	17,605	125
Loss on disposal of tangible fixed assets	–	5,551

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,955	3,275

11. Staff costs

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

	2025	2024
	£	£
Wages and salaries	33,512	23,611
Social security costs	–	700
Employer contributions to pension plans	400	52
	33,912	24,363

The average head count of employees during the year was 2 (2024: 2).

No employee received employee benefits of more than £60,000 during the year (2024: 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
	£
Cost	
At 1 January 2025 and 31 December 2025	70,983
Depreciation	
At 1 January 2025	565
Charge for the year	17,605
At 31 December 2025	18,170
Carrying amount	
At 31 December 2025	52,813
At 31 December 2024	70,418

14. Debtors

	2025	2024
	£	£
Prepayments and accrued income	–	7,276
Other debtors	29,213	6,664
	29,213	13,940

The charity had contingent assets in the form of legacies due at 31 December 2025. Where it is not possible to determine the amount of the legacy the charity is to receive, these remain as contingent assets and are not included in accrued income.

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	7,364	3,065

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	489,028	562,012	(172,184)	878,856

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	413,263	233,764	(157,999)	489,028

17. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	52,813	52,813
Current assets	833,407	833,407
Creditors less than 1 year	(7,364)	(7,364)
Net assets	878,856	878,856

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

18. Analysis of changes in net debt

	At 1 Jan 2025	Cash flows	**At 31 Dec 2025**
	£	£	**£**
Cash at bank and in hand	407,735	396,459	804,194

19. Related parties

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 £804 (2024: £1,025) were received from Trustees and related parties.