

WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2021

CHARITY NUMBER 1131536

ROBINSON UDALE
Chartered Accountants
The Old Bank
41 King Street
Penrith
Cumbria
CA11 7AY

WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED
COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NUMBER 06762602

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

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COMPANY LIMITED BY GUARANTEE
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FINANCIAL STATEMENTS
MEMBERS OF THE BOARD, SENIOR STAFF AND PROFESSIONAL ADVISERS

The board of trustees

Mr T E Bowes
Miss L Lincoln – Resigned 25/10/2021
Mr D L Cropper – Resigned 25/10/2021
Mrs S Dixon – Appointed 25/10/2021
Mrs S Ratcliff – Appointed 25/10/2021
Mr D Gaitorblue – Appointed 25/10/2021, Resigned 16/07/2022
Mrs M Hill – Appointed 25/10/2021, Resigned 04/07/2022
Mr T Baker – Appointed 25/10/2021, Resigned 02/03/2022
Mrs J Baker – Appointed 25/10/2021, Resigned 02/03/2022

Company Directors

Mr T E Bowes
Miss L Lincoln – Resigned 25/10/2021
Mr D L Cropper – Resigned 25/10/2021
Mrs S Dixon – Appointed 25/10/2021
Mrs S Ratcliff – Appointed 25/10/2021
Mr D Gaitorblue – Appointed 25/10/2021, Resigned 16/07/2022
Mrs M Hill – Appointed 25/10/2021, Resigned 04/07/2022
Mr T Baker – Appointed 25/10/2021, Resigned 02/03/2022
Mrs J Baker – Appointed 25/10/2021, Resigned 02/03/2022

Registered office

Thorpe Farm Centre
Barnard Castle
County Durham
DL12 9TY

Independent Examiner

Mr R Udale
Robinson Udale Limited
Chartered Accountants
The Old Bank
41 King Street
Penrith
Cumbria
CA11 7AY

Bankers

NatWest Bank
24 Devonshire Street
Penrith
Cumbria
CA11 7ST

WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED
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TRUSTEES ANNUAL REPORT

The directors and trustees for the purposes of the Companies Act have pleasure in presenting their report and the financial statements of the charity for the year ended 31st December 2021.

GOVERNING DOCUMENT

Wetheriggs Animal Rescue & Conservation Centre Limited is a charitable company limited by guarantee, incorporated on 1st December 2008 and registered as a charity on 7th September 2009. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

AIMS AND OBJECTIVES

The principal activity of the charity in the period under review was that of running an animal rescue centre, together with a view of educating the public on the welfare of animals. The key objectives include:

- To relieve the suffering of animals in need of care and attention
- To provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals
- To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security because of sickness, maltreatment, poor circumstances or ill usage.
- To educate the public in matters of animal welfare
- To advance conservation for public benefit of vulnerable species and rare animal breeds

TRUSTEES

Any person can be admitted as a trustee of the charity providing all other trustees give their approval. Under the requirements of the Memorandum and Articles of Association the trustees are required to retire annually by rotation, but they will qualify for re-election.

The trustees of the charity are responsible for the appointment of the director and company secretary in accordance with the Act.

The trustees who served the charity during the year were as follows:-

Mr T E Bowes
Miss L Lincoln
Mr D L Cropper
Mrs S Dixon
Mrs S Ratcliff
Mr D Gaitorblue
Mrs M Hill
Mr T Baker
Mrs J Baker

The main trustee, Mr T E Bowes, is responsible for the day to day operation of the charity.

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RISK MANAGEMENT

This has again been a difficult year of operation and the trustees have been monitoring, and continue to monitor, the major strategic and operational risks, which the charity faces. Systems are being improved to produce regular reports in an attempt to enable the necessary steps to be taken to lessen the risks.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees believe that the carrying out of the aims of the Charity provides a public benefit in a number of areas, including the provision of education and of facilities for recreation, and the conservation of endangered species. They also believe that the degree of public access is sufficient for the Society's aims to be carried out for the public benefit. When setting admission prices, due regard is paid to enabling as many members of the public as possible to benefit from the facilities. A range of discounted admission prices is available for students, school groups, senior citizens, people with disabilities etc. The Society also offers other schemes, such as volunteering and the provision of outreach, which will benefit those who would ordinarily be unable to afford access. The "Review of Activities" contains a fuller description of the public benefit that the Society provides

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

2021 started as 2020 ended with the Albatross of Covid still hanging around our necks, the future of the world we live in being very uncertain. The majority of charities in the UK facing unprecedented times, with Rescue Centre's like ours coming under huge financial pressures, many having to close altogether.

The year ended with another lockdown, this time because of an Avian Flu outbreak very close to us.

Two huge factors in getting us through the treacle of 2021 were our amazing volunteers, (with volunteer numbers actually increasing) and the grants and donations we received.

In the past we have had relatively little success in chasing grants, this changed in 2021 because of our new funding team, they have been a huge reason for the survival of Wetheriggs Animal Rescue. We also learned that a lot of charities actually exist on grants and donations, while we, in the past, have existed on paying visitors. The way forward is to marry the two.

During the year we continued to improve our record keeping and administration.

Animal Rescues continued to increase and with this the numbers of animals on site increased.

The conservation part of our work went up a gear with the acquiring of a small group of the rare Bagot Goats.

Because of the global situation we decided to stop our emergency call outs and ask the public to help by bringing distressed animals in to us. This has worked very well.

During this report we must make mention of one of our original volunteers who sadly died during 2021, Jim Ferguson who was a huge supporter of Wetheriggs, Jim held the position of Chairman until we moved to our present site. Jim retired but still maintained an interest in everything we did. We all have fond memories of this real GENTLE MAN.

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REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS (Cont)

2021 left us with an even greater intent to make Wetheriggs better and better, one major development has to be the rebuilding of our reptile facility, which was funded by a large donation.

With the mantra "people helping animals, animals helping people" our numbers of "special needs" volunteers continues to increase, this aspect of our work is becoming a larger part of our DNA.

FINANCIAL REVIEW

In the year ended 31st December 2021 the Charity has again been presented with significant financial challenges as a result of the details noted in the review of developments, activities and achievements. The total incoming resources for the year amounted to £129,814 (2020: £102,988) and this was higher than the resources expended of £110,079 (2020: £85,305). The major expenditure which the charity incurs is that of wages and this amounted to £31,732 (2020: £24,870). The reserves of the charity are negative at £(119,894) (2020: £((139,629))) and these are considered further in the reserves policy.

The full results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

RESERVES POLICY

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The policy of the trustees is to ensure that financial resources are sufficient to cover the projected operating and development funding needs of the charity with some degree of flexibility to allow for potential contingencies. Due to the problems described above the trustees have, again been unable to retain sufficient funds necessary to provide an adequate reserve. This situation is under constant review by the board.

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FINANCIAL STATEMENTS
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TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wetheriggs Animal Rescue & Conservation Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the small company regime (section 419(2) of the Companies Act 2006).

Signed on behalf of the trustees

Mr J Bowes

WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED
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Independent Examiner's report to the Trustees of Wetheriggs Animal Rescue & Conservation Centre Limited

I report on the financial statements of the Charity for the year ended 31st December 2021, which are set out on pages 8 to 14.

Respective responsibilities of Trustees

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Qualified Statement

In connection with my examination, no matter has come to my attention (other than those disclosed below) to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

The charity now likes visitors to pay by card rather than cash, so as to reduce the handling of cash. Cash expenditure is kept to a minimum. If funds are tight then some expenditure is paid by the main trustee personally. Cash payments, costs paid by trustees personally and amounts due at the year-end were therefore complied as far as possible from a diary which records monies in and out, supplier invoices/statements and from information and explanations provided by the Charity's management. A new volunteer with previous book keeping knowledge is now dealing with the computerised accounting system, and the recording of income and expenditure on the system is improving. We have provided assistance in respect of improvements and it is hoped by the end of the next financial year that the bookkeeping will be satisfactory.

During my examination I was not therefore able to rely on the accuracy of the accounting records.

As shown in the accounts there is concern as to whether the Charity is a going concern. In my opinion if the accounts were not prepared under the going concern basis there would be little impact on the view given by the attached accounts.

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Independent Examiner's report to the Trustees of Wetheriggs Animal Rescue & Conservation Centre Limited (continued)

Mr Robinson Udale

ROBINSON UDALE LTD
Chartered Accountants
The Old Bank, 41 King Street
Penrith, Cumbria, CA11 7AY

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FINANCIAL STATEMENTS
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STATEMENT OF FINANCIAL ACTIVITIES

	Note	Restricted Funds	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES:					
Donations and Legacies	2	5,000	68,947	73,947	58,774
Income from Charitable Activities	2	-	55,866	55,866	44,214
Income from Investments	3	-	1	1	-
Total Incoming Resources		5,000	124,814	129,814	102,988
RESOURCES EXPENDED					
Expenditure on:-					
Charitable activities	4	5,000	105,079	110,079	85,305
Total Resources Expended		5,000	105,079	110,079	85,305
Net income/(expenditure)		-	19,735	19,735	17,683
Transfer between funds		(-)	(-)	(-)	(-)
Net movement in funds		-	19,735	19,735	17,683
Reconciliation of funds					
Funds brought forward		-	(139,629)	(139,629)	(157,312)
Funds carried forward		£Nil	£(119,894)	£(119,894)	£(139,629)

The statement of financial activities includes all gains and losses in the year.
 All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 14 form part of these accounts

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BALANCE SHEET

	Note	£	2021 £	2020 £
FIXED ASSETS	6		2,014	2,151
CURRENT ASSETS				
Stocks	7	1,501		2,051
Debtors	8	2,180		913
Cash at bank and in hand		6,856		11,751
		<u>10,537</u>		<u>14,715</u>
CREDITORS: Amounts falling due within one year	9	118,162		137,745
NET CURRENT LIABILITIES			(107,625)	(123,030)
			<u>(105,611)</u>	<u>(120,879)</u>
CREDITORS: Amounts falling due After more than one year	10		(14,283)	(18,750)
NET LIABILITIES			<u>£(119,894)</u>	<u>£(139,629)</u>
FUNDS				
Restricted	11		-	-
Unrestricted	11		(119,894)	(139,629)
TOTAL FUNDS	12		<u>£(119,894)</u>	<u>£(139,629)</u>

For the period ended 31st December 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Section 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and its surplus or deficit for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These accounts have been prepared and delivered in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

These financial statements were approved by the members of the board of trustees on 29/8/22 and are signed on their behalf by:-

Mr T Bowes - Trustee

The notes on pages 10 to 14 form part of these accounts

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The accounts have been drawn up on a going concern basis based on the continued support of its trustee/director and its bankers.

Financial reporting standard 102 – reduced disclosure exemptions

The charity has taken exemption from preparing a cash flow statement under the charities SORP (FRS102 Update Bulletin 1 issued on 2 February 2016, as the charity constitutes a small charity.

Incoming resources

Income consists of donations, entrance fee income, educational visits and sale of shop goods. It is accounted for on a receivable basis. Where income is received for a specific project or purpose this income is classed as restricted. Income received towards the general objects of the charity is classed as unrestricted.

Resources expended

The cost of charitable activities, in furtherance of the charity's objects, includes all the direct rescue centre costs. The Governance costs represent accountancy and professional fees.

Fund accounting

Unrestricted funds are available at the discretion of the trustees in furtherance of the charitable objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donors.

Depreciation

Provision for depreciation of fixed assets held for use by the Charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rate currently used for the equipment held for use by the Charity is 25% on the reducing balance basis.

Stocks

All stock is valued at the lower of cost and net realisable value.

Animals are not capable of realistic valuation and are shown at a nominal value and not depreciated. Purchases and sales during the year are treated as revenue transactions.

Remuneration

No employee received emoluments greater than £60,000. Trustees did not receive any remuneration.

WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED
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2. INCOMING RESOURCES

	Restricted Funds	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income is derived from: -				
Donations and Legacies: -				
Members Subscriptions, Donations and Gift Aid	5,000	54,708	59,708	31,891
Covid Grants	-	14,239	14,239	26,883
	<u>5,000</u>	<u>68,947</u>	<u>73,947</u>	<u>58,774</u>
Other Charitable Activities: -				
Entry Fees, Sale of Animals, Educational Talks and sale of goods	-	55,866	55,866	44,214
	<u>-</u>	<u>55,866</u>	<u>55,866</u>	<u>44,214</u>

3. INCOME FROM INVESTMENTS

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank Interest Receivable	-	1	1	-
	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS

4. RESOURCES EXPENDED

	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
		Support Costs	Direct Costs	
Charitable activities:-				
Shop purchases	-	-	545	2,227
Sub-Contractors	-	-	540	1,348
Wages	-	12,129	19,603	24,870
Animal Purchases and Feed	-	-	22,001	17,049
Haulage	-	-	60	494
Rent, Water and Utilities	-	902	17,140	18,480
Repairs and renewals	5,000	-	2,995	2,075
Insurance	-	132	2,508	1,746
Telephone & Mobile	-	224	4,260	3,157
Postage, Stationery and advertising	-	140	2,651	785
Motor Expenses	-	-	5,985	4,170
Vehicle Leasing	-	-	2,706	2,083
Equipment Hire	-	-	2,770	2,146
Vet & Medicines	-	-	3,333	1,557
Sundry Expenses	-	-	1,371	105
Credit Card Charges	-	-	707	530
Depreciation	-	-	637	717
Accountancy fees	-	60	1,144	1,182
Bank charges and interest	-	(5)	(85)	68
Loan interest and credit card interest	-	31	582	503
Professional and Consultancy Fees	-	1	12	-
	5,000	13,614	91,465	85,305

Support Costs

Support costs are a best estimate of the costs that have been allocated to the expense of supporting the work of the charity.

5. STAFF COSTS

The average number of employees during the year, calculated on a full-time equivalent basis was as follows:

	2021 Number	2020 Number
Rescue Staff	1	1
Apprentices	-	-
Administration	1	1
Total	2	2

The charity is been staffed by volunteers.

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NOTES TO THE FINANCIAL STATEMENTS

6. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st January 2021	11,124
Additions	500
Disposals	(-)

At 31st December 2021	11,624

DEPRECIATION	
At 1st January 2021	8,973
Charge for the year	637
On Disposals	(-)

At 31st December 2021	9,610

NET BOOK VALUE	
At 31st December 2021	<u>£2,014</u>
At 31st December 2020	<u>£2,151</u>

7. STOCKS

	2021 £	2020 £
Animals	1	1
Shop Stock	1,500	2,050
	-----	-----
	<u>£1,501</u>	<u>£2,051</u>

8. DEBTORS

	2021 £	2020 £
Other Debtors	2,180	913
	-----	-----
	<u>£2,180</u>	<u>£913</u>

9. CREDITORS (Amounts falling due within 1 year)

	2021 £	2020 £
Bank Overdraft	-	-
Bank Loan	2,393	603
Trade Creditors	1,636	1,140
Other Creditors	1,644	4,848
Mr T E Bowes Loan Account	108,632	125,543
Other taxes and social security costs	1,079	848
Accruals	2,778	4,763
	-----	-----
	<u>£118,162</u>	<u>£137,745</u>

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 NOTES TO THE FINANCIAL STATEMENTS

10. CREDITORS (Amounts falling due after more than 1 year)

	2021	2020
	£	£
Bank Loan	14,283	18,750
	<u>£14,283</u>	<u>£18,750</u>

11. RESTRICTED FUNDS

	At 1st January 2021	Incoming Resources	Outgoing Resources	At 31st December 2021
	£	£	£	£
Animal Friends Insurance	-	5,000	(5,000)	-
	<u>£Nil</u>	<u>£5,000</u>	<u>£(5,000)</u>	<u>£Nil</u>

Purposes of restricted funds

The purpose of the Animal Friends Insurance donation was to provide monies to rebuild the reptile house.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible Fixed Assets	-	2,014	2,014	2,151
Current Assets	-	10,537	10,537	14,715
Current Liabilities	(-)	(132,445)	(132,445)	(156,495)
Net Assets at 31st December 2021	<u>£Nil</u>	<u>£(119,894)</u>	<u>£(119,894)</u>	<u>£(139,629)</u>

13. COMPANY LIMITED BY GUARANTEE

The liability of the members is limited. Every member of the charity undertakes to contribute to the assets of the charity, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charity contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributions among themselves, such amount as may be required not exceeding one pound.

The liability of each member is limited to £1. There were 7 members at 31st December 2021.