

**COMPANY REGISTRATION NUMBER 06762602**

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**

**COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31ST DECEMBER 2018**

**CHARITY NUMBER 1131536**

**ROBINSON UDALE**

Chartered Accountants and Registered Auditors

The Old Bank

41 King Street

Penrith

Cumbria

CA11 7AY

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
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**FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST DECEMBER 2018**

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COMPANY LIMITED BY GUARANTEE  
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**FINANCIAL STATEMENTS**

**MEMBERS OF THE BOARD, SENIOR STAFF AND PROFESSIONAL ADVISERS**

<b>The board of trustees</b>	Mr T E Bowes
<b>Company Directors</b>	Mr T E Bowes
<b>Registered office</b>	Thorpe Farm Centre Barnard Castle County Durham DL12 9TY
<b>Independent Examiner</b>	Mr D Roper Robinson Udale Limited Chartered Accountants & Registered Auditors The Old Bank 41 King Street Penrith Cumbria CA11 7AY
<b>Bankers</b>	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 2018.

**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

The trustee realises that having only one trustee needs to be resolved. He has approached various applicable people and it is expected that at the next annual general meeting that extra trustees will be appointed.

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

**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.

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**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**

Every year since we started the numbers of unwanted and (or) distressed animals coming into our centre has increased, putting more and more strain upon our very limited funds, 2018 has proven to be an even more difficult year in this regard.

Thankfully we have maintained our volunteer numbers, thanks must go out to our many volunteers for all the work that they do on behalf of the Wetheriggs animals.

Rehoming numbers also thankfully continue to rise as does the number of British wild animals that we manage to get back into the wild again! The conservation work in returning various animals back into wild would be sung from the rooftops if we were one of the major conservation organisations in the UK, instead our work remains by and large unsung.

Our dependence on having a reliable vehicle has facilitated leasing a new van for the Rescue Centre, this is used for all the usual tasks including picking up out of date fruit and veg from Sainsburys, the continued support from Sainsburys in supplying us this out of date produce is very much appreciated.

At the end of April 2017 our rent free at our current site came to an end, and so the accounts for the year ended 31<sup>st</sup> December 2018 include a full years charge.

Our outreach programme for education has not been so active during the year, largely due to not having had a full-time paid Education Officer, something we would love to rectify if funds would allow.

During the year the legislation covering all aspects of animal keeping changed quite dramatically, however by the end of the year we still have no idea of the local authorities' interpretation.

Our programme for "special needs people" and people with "Special Learning Needs" continues to grow, it would be good if we could harness in some way of getting funds to grow this even more, it's such a needed part of the Wetheriggs DNA.

A huge part of everything that has happened at Wetheriggs since day one has been the input and influence of Sally Bowes, Sally has always been a vital part, serving in different departments including her position of Head Keeper. Towards the end of this year Sally decided to leave Wetheriggs, her passion for Vietnamese wildlife drawing her to Asia. We wish Sally all the very best in her adventures, Wetheriggs loss is Vietnams gain! One day I'm sure she will return.

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**FINANCIAL REVIEW**

In the year ended 31st December 2018 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 £53,708 (2017: £39,065) and this was lower than the resources expended of £64,230 (2017: £57,917). The major expenditure which the charity incurs is that of rent, water and utilities and this amounted to £19,402 (2017: £12,573). The reserves of the charity are negative at £(143,143) (2017: £((132,621))) 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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**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 T Bowes

25<sup>th</sup> September 2019

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

**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 2018, which are set out on pages 8 to 13.

**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.

A proportion of income is in cash and some of the expenditure is paid in cash or paid by the trustee personally. Only limited supporting records have been maintained by the trustee to support this income and expenditure. Cash payments, costs paid by trustees personally and amounts due at the year-end were therefore compiled as far as possible from a diary which records monies in and out, invoices and from information and explanations provided by the Charity's management. In June 2019 an administrator was brought in to help with the bookkeeping for the charity. A computerised accounting system has been implemented, but the recording of expenditure on the system needs to be improved and the recording of the charities income needs to be improved. 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.



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

Mr Daniel Roper



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

26<sup>th</sup> September 2019

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**  
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**FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST DECEMBER 2018**

**STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Restricted Funds	Unrestricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>INCOMING RESOURCES:</b>					
Donations and Legacies	2	-	24,239	24,239	13,146
Income from Charitable Activities	2	-	29,469	29,469	25,919
		-----	-----	-----	-----
Total Incoming Resources		-	53,708	53,708	39,065
		-----	-----	-----	-----
<b>RESOURCES EXPENDED</b>					
Expenditure on:-					
Charitable activities	3	-	64,230	64,230	57,917
		-----	-----	-----	-----
Total Resources Expended		-	64,230	64,230	57,917
		-----	-----	-----	-----
Net income/(expenditure)		-	(10,522)	(10,522)	(18,852)
Transfer between funds		-	(-)	(-)	(-)
		-----	-----	-----	-----
Net movement in funds		-	(10,522)	(10,522)	(18,852)
<b>Reconciliation of funds</b>					
Funds brought forward		-	(132,621)	(132,621)	(113,769)
		-----	-----	-----	-----
Funds carried forward	8	£	£(143,143)	£(143,143)	(132,621)

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 13 form part of these accounts

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**  
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**BALANCE SHEET**

	Note	£	2018 £	2017 £
<b>FIXED ASSETS</b>	<b>5</b>		3,310	1,270
<b>CURRENT ASSETS</b>				
Stocks	6	2,701		3,197
Cash at bank and in hand		180		259
		-----		-----
		2,881		3,456
<b>CREDITORS: Amounts falling due within one year</b>	<b>7</b>	148,368		137,347
		-----		-----
<b>NET CURRENT LIABILITIES</b>			(145,487)	(133,891)
			-----	-----
			(142,177)	(132,621)
<b>CREDITORS: Amounts falling due After more than one year</b>	<b>8</b>		(966)	(-)
			-----	-----
<b>NET LIABILITIES</b>			<u>£(143,143)</u>	<u>£(132,621)</u>
<b>FUNDS</b>				
Unrestricted			(143,143)	(132,621)
			-----	-----
<b>TOTAL FUNDS</b>	<b>9</b>		<u>£(143,143)</u>	<u>£(132,621)</u>

For the period ended 31st December 2018 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 25<sup>th</sup> September 2019 and are signed on their behalf by:-

.....  
Mr T Bowes – Trustee

The notes on pages 10 to 13 form part of these accounts

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**  
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**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.

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**NOTES TO THE FINANCIAL STATEMENTS**

**2. INCOMING RESOURCES**

	<b>Restricted Funds</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2018 £</b>	<b>Total Funds 2017 £</b>
<b>Income is derived from: -</b>				
<b>Donations and Legacies: -</b>				
Members Subscriptions, Donations and Gift Aid	-	24,239	24,239	13,146
	-----	-----	-----	-----
	-	24,239	24,239	13,146
	-----	-----	-----	-----
<b>Other Charitable Activities: -</b>				
Entry Fees, Sale of Animals, Educational Talks and sale of goods	-	29,469	29,469	25,919
	-----	-----	-----	-----
	-	29,469	29,469	25,919
	-----	-----	-----	-----

**3. RESOURCES EXPENDED**

	<b>Support Costs</b>	<b>Unrestricted Funds Direct Costs</b>	<b>Total Funds 2018</b>	<b>Total Funds 2017</b>
<b>Charitable activities:-</b>				
Shop purchases	-	2,865	2,865	3,583
Sub-Contractors	-	6,141	6,141	7,569
Animal Purchases and Feed	-	14,491	14,491	14,187
Haulage	-	-	-	846
Rent, Water and Utilities	970	18,432	19,402	12,573
Repairs and renewals	-	2,422	2,422	5,699
Insurance	81	1,537	1,618	1,397
Telephone & Mobile	113	2,156	2,269	2,954
Postage, Stationery and advertising	51	975	1,026	633
Motor Expenses	-	5,491	5,491	4,284
Vehicle Leasing	-	2,717	2,717	-
Vet & Medicines	-	1,985	1,985	270
Sundry Expenses	-	1,416	1,416	1,195
Credit Card Charges	-	130	130	766
Depreciation	-	499	499	423
Accountancy fees	63	1,205	1,268	1,500
Bank charges and interest	10	181	191	-
Loan interest	14	272	286	25
Professional and Consultancy Fees	13	-	13	13
	-----	-----	-----	-----
	1,315	62,915	64,230	57,917
	-----	-----	-----	-----

**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.

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**4. STAFF COSTS**

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

	2018 Number	2017 Number
Rescue Staff	-	-
Apprentices	-	-
	-----	-----
Total	-	-
	-----	-----

The charity is been staffed by volunteers.

**5. TANGIBLE FIXED ASSETS**

	Equipment £	Motor Vehicles £	Total £
<b>COST</b>			
At 1st January 2018	8,085	150	8,235
Additions	2,539	-	2,539
Disposals	(-)	(150)	(150)
	-----	-----	-----
At 31st December 2018	10,624	-	10,624
	-----	-----	-----
<b>DEPRECIATION</b>			
At 1st January 2018	6,927	38	6,965
Charge for the year	387	112	499
On Disposals	(-)	(150)	(150)
	-----	-----	-----
At 31st December 2018	7,314	-	7,314
	-----	-----	-----
<b>NET BOOK VALUE</b>			
At 31st December 2018	<u>£3,310</u>	<u>£Nil</u>	<u>£3,310</u>
At 31st December 2017	<u>£1,158</u>	<u>£112</u>	<u>£1,270</u>

**6. STOCKS**

	2018 £	2017 £
Animals	1	1
Shop Stock	2,700	3,196
	-----	-----
	<u>£2,701</u>	<u>£3,197</u>

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**7. CREDITORS (Amounts falling due within 1 year)**

	2018	2017
	£	£
Bank Loan	604	2,305
Trade Creditors	6,839	13,431
Mr T E Bowes Loan Account	140,025	120,024
Accruals	900	800
Deferred income	-	787
	<u>£148,367</u>	<u>£137,347</u>

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

	2018	2017
	£	£
Bank Loan	966	-
	<u>£966</u>	<u>£Nil</u>

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Tangible Fixed Assets	3,310	-	3,310	1,269
Current Assets	2,881	-	2,881	3,456
Current Liabilities	(149,334)	(-)	(149,334)	(137,346)
	<u>£(143,143)</u>	<u>£Nil</u>	<u>£(143,143)</u>	<u>£(132,621)</u>

**10. 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 was 1 member at 31st December 2018.