

COMPANY REGISTRATION NUMBER 06762602

WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2022

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 2022

CONTENTS	PAGE
Members of the board and professional advisers	1
Trustees annual report	2
Independent Examiners Report	6
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

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

FINANCIAL STATEMENTS
MEMBERS OF THE BOARD, SENIOR STAFF AND PROFESSIONAL ADVISERS

The board of trustees

Mr T E Bowes
Mr D Gaitorblue –Resigned 16/07/2022
Mrs M Hill –Resigned 04/07/2022
Mr T Baker –Resigned 02/03/2022
Mrs J Baker –Resigned 02/03/2022
Mrs M McGarry – Appointed 20/09/22
Mr M McGarry – Appointed 20/09/22
Mr J Perk – Appointed 20/09/22
Mr J Welburn Brenan – Appointed 26/09/22
Miss S K Jones – Appointed 27/09/22

Company Directors

Mr T E Bowes
Mr D Gaitorblue –Resigned 16/07/2022
Mrs M Hill –Resigned 04/07/2022
Mr T Baker –Resigned 02/03/2022
Mrs J Baker –Resigned 02/03/2022
Mrs M McGarry – Appointed 20/09/22
Mr M McGarry – Appointed 20/09/22
Mr J Perk – Appointed 20/09/22
Mr J Welburn Brenan – Appointed 26/09/22
Miss S K Jones – Appointed 27/09/22

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
COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NUMBER 06762602

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

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 2022.

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 Bowes

Mr D Gaitorblue –Resigned 16/07/2022

Mrs M Hill –Resigned 04/07/2022

Mr T Baker –Resigned 02/03/2022

Mrs J Baker –Resigned 02/03/2022

Mrs M McGarry – Appointed 20/09/22

Mr M McGarry – Appointed 20/09/22

Mr J Perk – Appointed 20/09/22

Mr J Welburn Brennan – Appointed 26/09/22

Miss S K Jones – Appointed 27/09/22

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

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

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

At the very start of January 2022, after having dealt with the huge financial pressure caused by Covid, we were lucky enough to receive an unexpected legacy of £77,455.

The year 2021 started with us being closed once again, this time because of an outbreak of Avian Flu (H5N1) close to us. With our major income stream being cut off once again. The question has to be asked "why are we not vaccinating captive birds", with Avian Flu robbing lots of people of an income and causing lots of mental health issues with Poultry Farmers in particular.

The Bird Flu restrictions were lifted in time for us to open before Easter.

The summer went along very well, lots of good customer feedback with plans being formulated for 2023.

The cost of all animal food through the year seemed to increase day on day, this along with the increase of diesel and electricity meant our overheads went up dramatically. We also had the added problem of some foods becoming unavailable.

The blame for the rising costs and availability issues were blamed on Covid, Brexit, Ukraine and anything else that came along. Yes, these things no doubt had an affect but not much is mentioned about the profiteering of major companies hiding the price hikes behind these catastrophes.

When we look back over 2022 and also look at the records we can report well over 200% up on wildlife rescue, over 50% increase in domestic and pet animals, an increase in volunteers, an increase in volunteers with special needs, an increase in visitor numbers compared to 2021 (although this isn't hard when you remember we were closed for long periods in 2021 because of Covid).

Going back to our records for 2022 some interesting facts were the huge rise in the numbers of hedgehogs coming in and thankfully the number rehabilitated and released back into the wild went up proportionally. Barn Owl and Tawny Owl numbers (mostly road casualties) increased as did Wood Pigeons, although bird numbers on the whole were down, maybe because of Bird Flu.

At the end of November 2022, we were hit by an event that could prove to be the most catastrophic in the history of Wetheriggs Animal Rescue & Conservation Centre, a handful of birds in our poultry quarantine area were showing symptoms of Avian Flu. The autumn is a very busy time in the waterfowl calendar, thousands upon thousands of ducks, geese and swans visit our wetland area on their way south having nested in Scandinavia or within the Arctic Circle.

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS (Cont)

Over the years instances of bird flu have spiked as these birds bring the virus back with them, with the spike getting higher year after year. The autumn of 2022 saw wild bird colonies devastated on the Farne Islands and elsewhere as the wild migrating birds stopped off on their way through. Unfortunately, being on the flight path of these flocks left us very vulnerable.

On discovering birds showing symptoms, as Avian Flu is a notifiable disease, we called DEFRA. By the next day the outbreak was confirmed and within a couple of days over 300 of our fit and healthy birds were murdered (DEFRA called it a cull).

The day of the cull was a day none of us will ever forget. DEFRA had employed a gang of thugs to catch the birds and take them to a makeshift gas chamber where DEFRA vets were supervising the dispatch of the birds. The thugs obviously had no training in the catching of birds, this was evident by the cries of distress from the birds. At on stage one of these thugs walked past me with his plastic apron covered in blood. The unearthly screams of birds in distress still haunts me and I often wake up with panic attacks. I am so glad that most of the volunteers were sent home and missed the barbaric events of that day. The noise of terrified birds came to an abrupt end as the last one's scream being silenced as it's life was taken. Outside in our paddock area among our sheep, cows etc., lived a young Emu, she was very tame and a favourite among our visitors, this bird could have been lead into a more appropriate area but no, a marksman was employed to shoot her with a rifle in front of families with children walking their dogs. We were informed that we would be ordered to close for a year till November 2023. No animals could be taken off site with no animals brought in.

The situation at the end of 2022 was that we were closed to the public, with that most of our income stopped. We were ordered to cut down our volunteer numbers which caused a health and safety. All of the animals still needing to be fed. Resources, already in poor shape because of Covid, dwindling fast, with the only option of putting all of our animals down.

At the end of 2022 I had sent a letter of complaint to DEFRA and involved our MP along with The Secretary of State for the environment. We await results.

The future of Wetheriggs in the balance.

FINANCIAL REVIEW

In the year ended 31st December 2022 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 £180,107 (2021: £129,814) and this was higher than the resources expended of £130,597 (2021: £110,079). The major expenditure which the charity incurs is that of wages and this amounted to £32,920 (2021: £31,732). The reserves of the charity are negative at £(70,294) (2021: £((119,894)) 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.

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

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
11.9.2023
.....

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 2022, 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. The volunteer bookkeeper is now more confident on the recording of data onto the account's software. We have continued to provide assistance in respect of record keeping improvements. A new till system was implemented in August/September 2022 to improve with the recording of income from visitors. However, this will always be hard to implement as the charity relies heavily on volunteers and those with disabilities.

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
COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NUMBER 06762602

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

15/19/2023

A large, stylized handwritten signature in black ink, likely belonging to Robinson Udale, written over a horizontal line.

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Restricted Funds	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES:					
Donations and Legacies	2	-	135,253	135,253	73,947
Income from Charitable Activities	2	-	44,854	44,854	55,866
Income from Investments	3	-	90	90	1
		-----	-----	-----	-----
Total Incoming Resources		-	180,197	180,197	129,814
		-----	-----	-----	-----
RESOURCES EXPENDED					
Costs of Fundraising	4	-	543	543	-
Expenditure on: -					
Charitable activities	5	-	130,054	130,054	110,079
		-----	-----	-----	-----
Total Resources Expended		-	130,597	130,597	110,079
		-----	-----	-----	-----
Net income/(expenditure)		-	49,600	49,600	19,735
Transfer between funds		(-)	(-)	(-)	(-)
		-----	-----	-----	-----
Net movement in funds		-	49,600	49,600	19,735
Reconciliation of funds					
Funds brought forward		-	(119,894)	(119,894)	(139,629)
		-----	-----	-----	-----
Funds carried forward		<u>£Nil</u>	<u>£(70,294)</u>	<u>£(70,294)</u>	<u>£(119,894)</u>

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

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

BALANCE SHEET

	Note	£	2022 £	2021 £
FIXED ASSETS	7		1,510	2,014
CURRENT ASSETS				
Stocks	8	1,001		1,501
Debtors	9	1,626		2,180
Cash at bank and in hand		19,987		6,856
		22,614		10,537
CREDITORS: Amounts falling due within one year	10	84,978		118,162
NET CURRENT LIABILITIES			(62,364)	(107,625)
			(60,854)	(105,611)
CREDITORS: Amounts falling due After more than one year	11		(9,440)	(14,283)
NET LIABILITIES			<u>£(70,294)</u>	<u>£(119,894)</u>
FUNDS				
Restricted	12		-	-
Unrestricted	12		(70,294)	(119,894)
TOTAL FUNDS	13		<u>£(70,294)</u>	<u>£(119,894)</u>

For the period ended 31st December 2022 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 11-9-2023 and are signed on their behalf by:-

Mr T Bowes – Trustee

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

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

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
COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NUMBER 06762602

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

2. INCOMING RESOURCES

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Income is derived from: -				
Donations and Legacies: -				
Members Subscriptions, Donations and Gift Aid	-	135,253	135,253	59,708
Covid Grants	-	-	-	14,239
	-	135,253	135,253	73,947
Other Charitable Activities: -				
Entry Fees, Sale of Animals, Educational Talks and sale of goods	-	44,854	44,854	55,866
	-	44,854	44,854	55,866

3. INCOME FROM INVESTMENTS

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank Interest Receivable	-	90	90	1
	-	90	90	1

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

4. COST OF FUNDRAISING

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
Costs of fundraising	<u>£Nil</u>	<u>£543</u>	<u>£543</u>	<u>£Nil</u>

5. RESOURCES EXPENDED

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
		Support Costs	Direct Costs	
Charitable activities:-				
Shop Purchases	-	-	4,998	545
Sub-Contractors	-	-	473	540
Wages	-	10,212	22,708	31,732
Animal Purchases and Feed	-	-	28,848	22,001
Haulage	-	-	343	60
Rent, Water and Utilities	-	1,131	21,496	18,042
Repairs and Renewals	-	-	9,176	7,995
Insurance	-	128	2,433	2,640
Leasing, Telephone & Mobile Charges	-	309	5,861	4,484
Postage, Stationery and Advertising	-	113	2,139	2,791
Motor Expenses	-	-	4,958	5,985
Vehicle Leasing	-	-	2,881	2,706
Equipment Hire	-	-	2,409	2,770
Vet & Medicines	-	-	4,325	3,333
Sundry Expenses	-	100	1,890	1,371
Credit Card Charges	-	-	767	707
Depreciation	-	-	504	637
Accountancy fees	-	72	1,376	1,204
Bank charges and interest	-	2	27	(90)
Loan interest and credit card interest	-	19	356	613
Professional and Consultancy Fees	-	-	-	13
	-----	-----	-----	-----
	-	12,086	117,968	110,079
	-----	-----	-----	-----

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.

6. STAFF COSTS

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

	2022 Number	2021 Number
Rescue Staff	1	1
Apprentices	-	-
Administration	-	1
	-----	-----
Total	2	2
	-----	-----

The charity is been staffed by volunteers.

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st January 2022	11,624
Additions	-
Disposals	(-)

At 31st December 2022	11,624

DEPRECIATION	
At 1st January 2022	9,610
Charge for the year	504
On Disposals	(-)

At 31st December 2022	10,114

NET BOOK VALUE	
At 31st December 2022	<u>£1,510</u>
At 31st December 2021	<u>£2,014</u>

8. STOCKS

	2022 £	2021 £
Animals	1	1
Shop Stock	1,000	1,500
	-----	-----
	<u>£1,001</u>	<u>£1,501</u>

9. DEBTORS

	2022 £	2021 £
Other Debtors	1,626	2,180
	-----	-----
	<u>£1,626</u>	<u>£2,180</u>

10. CREDITORS (Amounts falling due within 1 year)

	2022 £	2021 £
Bank Loan	3,618	2,393
Trade Creditors	4,056	1,636
Other Creditors	-	1,644
Mr T E Bowes Loan Account	75,064	108,632
Other taxes and social security costs	740	1,079
Accruals	1,500	2,778
	-----	-----
	<u>£84,978</u>	<u>£118,162</u>

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

FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022
NOTES TO THE FINANCIAL STATEMENTS

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

	2022	2021
	£	£
Bank Loan	9,440	14,283
	<u>£9,440</u>	<u>£14,283</u>

12. RESTRICTED FUNDS

	At 1st January 2022	Incoming Resources	Outgoing Resources	At 31st December 2022
	£	£	£	£
None in year	-	-	-	-
	<u>£Nil</u>	<u>£Nil</u>	<u>£Nil</u>	<u>£Nil</u>

Purposes of restricted funds
None in year

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible Fixed Assets	-	1,510	1,510	2,014
Current Assets	-	22,614	22,614	10,537
Current Liabilities	(-)	(94,418)	(94,418)	(132,445)
Net Assets at 31st December 2022	<u>£Nil</u>	<u>£(70,294)</u>	<u>£(70,294)</u>	<u>£(119,894)</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 6 members at 31st December 2022.