

COMPANY REGISTRATION NUMBER 06762602

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**

**COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31ST DECEMBER 2023**

**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 2023**

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**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**

<b>The board of trustees</b>	Mr T E Bowes Mrs M McGarry Mr M McGarry Mr J Park – Resigned 12/05/2023 Mr R Welburn Brennan Miss S K Jones – Resigned 06/02/2024 Mrs S Dixon – Resigned 06/02/2024 Mr A Galley – Appointed 02/06/2023 Mr D Alderson – Appointed 12/09/2023 – Resigned 06/02/2024
<b>Company Directors</b>	Mr T E Bowes Mrs M McGarry Mr M McGarry Mr J Park – Resigned 12/05/2023 Mr R Welburn Brennan Miss S K Jones – Resigned 06/02/2024 Mrs S Dixon – Resigned 06/02/2024 Mr A Galley – Appointed 02/06/2023 Mr D Alderson – Appointed 12/09/2023 – Resigned 06/02/2024
<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 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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YEAR ENDED 31ST DECEMBER 2023**

**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 2023.

**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. At the Annual General Meeting on the 6<sup>th</sup> February 2024 the board increased its number of trustees to 12.

**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

Mrs M McGarry

Mr M McGarry

Mr J Park – Resigned 12/05/2023

Mr R Welburn Brenan

Miss S K Jones – Resigned 06/02/2024

Mrs S Dixon – Resigned 06/02/2024

Mr A Galley – Appointed 02/06/2023

Mr D Alderson – Appointed 12/09/2023 – Resigned 06/02/2024

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

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

The previous report reported that in November 2022 all of our birds were murdered by DEFRA (a government department answerable to a government who say themselves that they have no idea of the science). It was also DEFRA's decision which culminated that the rescue centre had to remain in quarantine for a period of twelve months. A decision that again didn't follow the science and was inflicted on the charity by DEFRA.

During the early months of 2023 we went through a fight with DEFRA for compensation, a fight that had the obvious tactics of starving us out, in the end we settled for a figure because of our need for cash. We felt like we sold out because of our financial situation.

The DEFRA quarantine period also triggered a double whammy when our landlords didn't renew our lease and we added to that DEFRA restrictions we had to find homes for all of our animals. We have been through a year of difficulties, not being able (by and large) to move animals out because of the restrictions and having to feed them, gave veterinary treatments etc. Due to those restrictions, we weren't able to open to visitors, so our income by and large dried up and we relied on grants and donations and a lot of goodwill from suppliers.

The year has been a constant struggle to bring in funds. For 2 months at the start of the year we had problems with people making donations via our website so that probably lost us donations when we needed them the most to help through the end of the winter. This was rectified at the end of March 2023.

2024 will hopefully, subject to planning and funding, see us develop a new site at Ravensworth about 5 miles from the old site. A lot of help has been given by our Chairman (Mike McGarry) and his wife Martha.

In March 2024 the founder of Wetheriggs, Mr Terry Bowes resigned as chairman of The Wetheriggs Animal Rescue & Conservation Centre but remains as a Director and Trustee and will also take on the roll of President and also a new era for Wetheriggs Animal Rescue & Conservation Centre was ushered in.

During Terrys time as chairman, he witnessed lots of things both good and bad. That original meeting at the now non-existent pub in Penrith attended by six people could never ever have imagined what the charity was to accomplish over the years. He had been one of the last one standing from the original six for sometime.

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**  
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**REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS (Cont)**

Since its inception Terry has been the CEO, most of that time as chair, initially working alongside the chair-ship of the legendary and late Jim Ferguson who will never be forgotten in Wetheriggs folk law.

During that time Terry worked alongside some amazingly dedicated volunteers, everyone should get a mention here, but this page isn't long enough, but every one of them has made a contribution. I wonder how many volunteer hours have been worked through the years, the mind boggles.

Terry's history with Wetheriggs would not be complete without mentioning the first Head Keeper the late Edward (Ted) Butler the most loyal right-hand man.

I know that Terry would like to give a special mention to his three children, Sally, Georgia and Nathan who have sacrificed so much for Wetheriggs, working like trojans. Wetheriggs owes them so much. Also, his ex-wife Karin Jenkinson who was such a monumental support in every department to keep the charity going.

Hopefully with the new changes ahead in 2024, the charity will continue to provide the opportunities that Terry has left behind to help those volunteers who are able bodied, people with various special needs, people doing community service, children disenfranchised from normal schooling, all mix together in harmony with safeguards in place to help rehabilitate and rehome those rescued pets, exotic and farm animals and then continue our work with rare breeds listed by The Rare Breed Survival Trust.

The charity will continue to build strong citizens forged in the fire of the Wethreiggs and continue working with these advocates from all walks of life including our worldwide community through our weekly radio program on Eden FM which has been forged through our previous radio programme.

"PEOPLE HELPING ANIMALS, ANIMALS HELPING PEOPLE!"

**FINANCIAL REVIEW**

In the year ended 31st December 2023 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 £122,596 (2022: £180,107) and this was higher than the resources expended of £65,809 (2022: £130,597) thanks greatly to a £50,000 donation from the retiring chairman, Mr T Bowes. The major expenditure which the charity incurs is that of wages and this amounted to £21,005 (2022: £32,920). The reserves of the charity are negative at £(13,507) (2022: £(70,294) 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**  
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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).

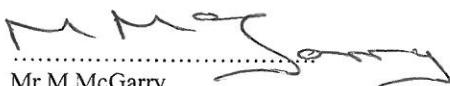
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 M McGarry  
30th August 2024

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
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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 2023, 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.

Since COVID and Avian Flu being discovered at the centre it has continued to remain closed to the general public so all income has been received directly to the charity so there is minimal cash income and expenditure. If financial funds have been tight then expenditure has been paid personally by the main trustee, Mr T Bowes, and then reimbursed in due course. Any costs paid by the 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.

As the charity relies heavily on volunteers and those with disabilities, it's always a challenge to teach these people about record keeping. The volunteer bookkeeper left before the year end so we have assisted in the book keeping since that date. In 2024 we will give Trustees management information so they have up to date financial information as to how the charity is doing.

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 Danny Roper  
Chartered Accountant

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

Date ..... 3/9/2024

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**  
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**YEAR ENDED 31ST DECEMBER 2023**

**STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Restricted Funds	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOMING RESOURCES:</b>					
Donations and Legacies	2	-	122,525	122,525	135,253
Income from Charitable Activities	2	-	-	-	44,854
Income from Investments	3	-	71	71	90
		-----	-----	-----	-----
Total Incoming Resources		-	122,596	122,596	180,197
		-----	-----	-----	-----
<b>RESOURCES EXPENDED</b>					
Costs of Fundraising	4	-	-	-	543
Expenditure on: -					
Charitable activities	5	-	65,809	65,809	130,054
		-----	-----	-----	-----
Total Resources Expended		-	65,809	65,809	130,597
		-----	-----	-----	-----
Net income/(expenditure)		-	56,787	56,787	49,600
Transfer between funds		(-)	(-)	(-)	(-)
		-----	-----	-----	-----
Net movement in funds		-	56,787	56,787	49,600
<b>Reconciliation of funds</b>					
Funds brought forward		-	(70,294)	(70,294)	(119,894)
		-----	-----	-----	-----
Funds carried forward		<u>£Nil</u>	<u>£(13,507)</u>	<u>£(13,507)</u>	<u>£(70,294)</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**  
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**BALANCE SHEET**

	Note	£	2023 £	2022 £
<b>FIXED ASSETS</b>	7		20,028	1,510
<b>CURRENT ASSETS</b>				
Stocks	8	1,001		1,001
Debtors	9	-		1,626
Cash at bank and in hand		262		19,987
		1,263		22,614
<b>CREDITORS: Amounts falling due within one year</b>	10	29,158		84,978
<b>NET CURRENT LIABILITIES</b>			(27,895)	(62,364)
<b>CREDITORS: Amounts falling due After more than one year</b>	11		(7,867)	(60,854)
			(5,640)	(9,440)
<b>NET LIABILITIES</b>			<u>£(13,507)</u>	<u>£(70,294)</u>
<b>FUNDS</b>				
Restricted	12		-	-
Unrestricted	12		(13,507)	(70,294)
<b>TOTAL FUNDS</b>	13		<u>£(13,507)</u>	<u>£(70,294)</u>

For the period ended 31st December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

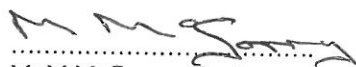
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 30th August 2024 and are signed on their behalf by:-

  
 Mr M McGarry – Trustee

The notes on pages 10 to 14 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 2023</b>	<b>Total Funds 2022</b>
		£	£	£
<b>Income is derived from: -</b>				
<b>Donations and Legacies: -</b>				
Members Subscriptions, Donations and				
Gift Aid	-	118,274	118,274	135,253
DEFRA Monies	-	4,251	4,251	-
	-----	-----	-----	-----
	-	122,525	122,525	135,253
	-----	-----	-----	-----
<b>Other Charitable Activities: -</b>				
Entry Fees, Educational				
Talks and sale of goods	-	-	-	44,854
	-----	-----	-----	-----
	-	-	-	44,854
	-----	-----	-----	-----

**3. INCOME FROM INVESTMENTS**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	£	£	£	£
Bank Interest Receivable	-	71	71	90
	-----	-----	-----	-----
	-	71	71	90
	-----	-----	-----	-----

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**4. COST OF FUNDRAISING**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
Costs of fundraising	<u>£Nil</u>	<u>£Nil</u>	<u>£Nil</u>	<u>£543</u>

**5. RESOURCES EXPENDED**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
		Support Costs	Direct Costs	
<b>Charitable activities:-</b>				
Shop Purchases	-	-	-	4,998
Sub-Contractors	-	-	-	473
Wages	-	2,733	18,272	32,920
Animal Purchases and Feed	-	-	8,028	28,848
Haulage	-	-	705	343
Rent, Water and Utilities	-	517	9,817	22,627
Repairs and Renewals	-	-	2,892	9,176
Insurance	-	109	2,079	2,561
Leasing, Telephone & Mobile Charges	-	121	2,307	6,170
Postage, Stationery and Advertising	-	63	1,203	2,252
Motor Expenses	-	-	4,995	4,958
Vehicle Leasing	-	-	2,344	2,881
Equipment Hire	-	213	4,045	2,409
Vet & Medicines	-	-	2,779	4,325
Sundry Expenses	-	93	1,766	1,990
Credit Card Charges	-	317	-	767
Depreciation	-	13	825	504
Accountancy fees	-	(51)	(975)	1,448
Bank charges and interest	-	15	289	29
Loan interest and credit card interest	-	14	270	375
Professional and Consultancy Fees	-	11	-	-
	<u>-</u>	<u>4,168</u>	<u>61,641</u>	<u>130,054</u>

**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:

	<b>2023 Number</b>	<b>2022 Number</b>
Rescue Staff	1	1
Apprentices	-	-
Administration	1	-
Total	<u>2</u>	<u>2</u>

Since the end of September 2023, the charity has been staffed by volunteers.

**WETHERIGGS ANIMAL RESCUE & CONSERVATION CENTRE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**7. TANGIBLE FIXED ASSETS**

	<b>Equipment</b>
	<b>£</b>
<b>COST</b>	
At 1st January 2023	11,624
Additions	19,356
Disposals	(-)
	-----
At 31st December 2023	30,980
	-----
<b>DEPRECIATION</b>	
At 1st January 2023	10,114
Charge for the year	838
On Disposals	(-)
	-----
At 31st December 2023	10,952
	-----
<b>NET BOOK VALUE</b>	
At 31st December 2023	<u>£20,028</u>
At 31st December 2022	<u>£1,510</u>

**8. STOCKS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Animals	1	1
Shop Stock	1,000	1,000
	-----	-----
	<u>£1,001</u>	<u>£1,001</u>

**9. DEBTORS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other Debtors	-	1,626
	-----	-----
	<u>£Nil</u>	<u>£1,626</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank Loan	3,709	3,618
Trade Creditors	1,862	4,056
Other Creditors	1,326	-
Mr T E Bowes Loan Account	22,261	75,064
Other taxes and social security costs	-	740
Accruals	-	1,500
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	<u>£29,158</u>	<u>£84,978</u>

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

**FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST DECEMBER 2023**  
**NOTES TO THE FINANCIAL STATEMENTS**

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

	2023	2022
	£	£
Bank Loan	5,640	9,440
	<u>£5,640</u>	<u>£9,440</u>

**12. RESTRICTED FUNDS**

	At 1st January 2023	Incoming Resources	Outgoing Resources	At 31st December 2023
	£	£	£	£
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 2023	Total Funds 2022
	£	£	£	£
Tangible Fixed Assets	-	20,028	20,028	1,510
Current Assets	-	1,263	1,263	22,614
Current Liabilities	(-)	(34,798)	(34,798)	(94,418)
Net Assets at 31st December 2023	<u>£Nil</u>	<u>£(13,507)</u>	<u>£(13,507)</u>	<u>£(70,294)</u>

**14. 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 8 members at 31st December 2023.

**15. TRANSACTIONS WITH TRUSTEES**

At the end of the year Mr T Bowes requested that £50,000 of his loan to the charity be treated as a donation.