SUFFOLK OWL SANCTUARY

England & Wales · Charity number 1086565

Details

Status	Registered
Legal form	Charitable company
Company number	04183127
Registered	2001-05-14
Register	View on the Charity Commission register

Contact

Address	Suite 4 Stanmore Towers 8-14 Church Road Stanmore Middlesex HA7 4AW
Phone	03456807897
Email	elaine@owlbarn.co.uk
Website	www.owl-help.org.uk

Activities

Objects: The advancement of animal welfare, particularly but not exclusively the welfare of owls. For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment and successful, safe and healthy reproduction of such animals. To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Activities: The Suffolk Owl Sanctuary maintains a raptor hospital for injured wild owls & other birds of prey, plus flight recovery aviaries and a hack-back team to re-introduce them back to the wild; a nest box scheme which funds, builds, maintains & monitors new habitat for wild owls; and operates the "Saving Britain's Owls" scheme dispensing free information & educational advice on owl care & conservation.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,154,504	£1,114,993	£1,987,138	19
2023-12-31	£1,372,343	£948,314	£1,726,041	17
2022-12-31	£1,121,465	£959,656	£1,302,012	20
2021-12-31	£1,254,932	£869,189	£1,140,203	17
2020-12-31	£1,092,973	£767,526	£754,460	19

Trustees

Name	Role	Appointed
CHRISTOPHER JOHN ASTRIDGE	Chair	
Anne-Marie Mitchell		2019-12-13
ELAINE ASTRIDGE		
Harry Studd		2026-02-06
Janice Maxine Barnes		2022-08-17
Michael Cady		2020-02-12

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SUFFOLK OWL SANCTUARY

England & Wales - Charity number 1086565

Accounts

Charity registration number 1086565 (England and Wales)

Company registration number 04183127

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Astridge E Astridge A Mitchell M Cady J Barnes
Secretary	C Astridge
Charity number (England and Wales)	1086565
Company number	04183127
Principal address	Stonham Barns Pettaugh Road Stonham Aspal Suffolk IP14 6AT
Registered office	Suite 4 Stanmore Towers 8-14 Church Street Stanmore Middlesex HA7 4AW
Auditor	Jamen Jones 77 Manor Way North Harrow Middlesex HA2 6BZ

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

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SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's Objects are to promote the advancement of animal welfare, particularly but not exclusively the welfare of owls and other raptors; for the benefit of the public, to relieve the suffering of animals in need of care and in attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment and successful, safe & healthy reproduction of animals; to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill-usage; and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

We are grateful to maintain a loyal pool of c. 30 volunteers who support the Charity on a rota basis with an average of three per day attending and who collectively donated an average of over 100 hours per week of their time to help us in all manner of ways. Services included cleaning aviaries, ground work, building refurbishment and visitor engagement.

Our volunteer co-ordinator successfully pursues encouraging several corporate groups to lend their services for a day as CSV (Company Sponsored Volunteering) arrangements.

We also host a continual stream of school work-experience applicants together with some agricultural college student and trainee vet placement opportunities.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

Achievements and performance

Operations

Unlike the two previous years when many of our operations were impeded by local outbreaks of avian influenza, the ability to conduct our primary function of providing care, respite, recuperation and safe release for injured wild owls and other birds of prey was uninterrupted throughout 2024, and neither was our ability to open to the public throughout the year on all but two seasonal bank holidays, and a few days of exceptionally wet or hot weather days.

Developments & Improvements

Regular events of repairing, improving or replacing facilities throughout the centre and conservation projects continued throughout the year. This included the ongoing task of working towards completion of the project to clad the inside of all aviaries with weather-resistant decking board, while roofing repairs were addressed as time and conditions allowed. All aviary perches and some ledges were refurbished with astroturf; new baths and other falconry furniture was provided; and perching and hides replaced or added as appropriate. Animal enclosures were refurbished as appropriate.

Development of the Woodland Walk area continued throughout the year. The environs of this substantial project included refurbishing an area to better house the first of the two conservation initiatives that we have adopted to meet the anticipated Zoo Licencing requirements for establishing conservation-related projects. With ground clearance, removal of old enclosures and extensive tree surgery completed, work began on groundwork and drainage to support three purpose-designed enclosures sanctioned by the BIAZA Stud Book Captive Red Squirrel Breeding Programme.

Unfortunately, long periods of continuous wet weather at the end of the year resulted in a muddy quagmire which delayed progress on building both the squirrel enclosures and preparing the ground for the proposed Scottish Wildcat enclosures.

However, concurrently the Sanctuary was fortuitously offered the opportunity to re-home a pair of Crested Porcupines and a pair of Large Hairy Armadillos. Suitable and secure established enclosures needing comparatively little in the way of conversion costs were able to be assigned for these new acquisitions. The facility for holding indoor flying displays for small raptor species for use during winter months and inclement weather was prepared by redecorating the large SOS2 building interior, removing all obstructions that might hinder free flight, and providing guest seating for displays. The ‘pond block’ was improved to facilitate better vegetation pruning and access for handlers releasing free-lofting of birds for displays from the aviaries. The pond itself was cleaned of weed. Many re-hab aviaries within the raptor hospital block were renovated with netting and cladding as appropriate, and a start was made on building a new species-designed aviary for burrowing owls.

Visitor Numbers

Visitors numbered c. 22565 during 2024 and all were provided with visual, verbal and written information about the nature, care and need for conservation of native raptors together with a selection of Vultures as representatives of critically endangered species from overseas. During the year the number of walk-in visitors continued to take precedence over reduced advance online bookings, a result of the need to book in advance continuing to diminish in the post-pandemic climate. The number of Gift Aided admissions remained as a smaller proportion of all bookings due the slower nature of in-person processing onsite at the point of admission which caused hinderance in busy periods.

Flying demonstrations featuring our team of free-lofted captive-bred birds were held daily on our showground between March and October, and our annual fully signed free event for deaf and hearing-impaired visitors was held in September. In December we held the first of a series of indoor flying displays as a trial for running them through the winter months in the future: all proved popular and were fully attended, leading to optimism to refine and expand the additional visitor attraction over winter in 2025.

2024 saw the introduction of a series of close encounter bird and animal activities which proved immensely popular throughout their first year.

Raptor Hospital, Rescue and Rehabilitation

The Suffolk Owl Sanctuary maintains a First Aid Centre and Hospital facilities for injured wild owls and other birds of prey which are brought in by the public or collected by members of staff or volunteers from situations of distress. We also continued to take in birds from local veterinary practices where recuperation and release facilities were prescribed but unavailable to them. On occasion this included larger birds from other raptor rescue organisations as we have larger and more numerous off-site rehab facilities.

Our raptor hospital is fully established and our continuing relationship with specialist avian veterinary Elliott Simpson-Brown of International Zoo Veterinary Group (IZVG) has enabled us to further improve and develop the level of care and complexity of treatment that we can offer injured or traumatised raptors whenever possible. This also allows us to engage with and assist other vets, rescue and release centres throughout the region.

The variety of species cared for in the hospital in 2024 included Barn, Tawny and Little Owls, Kestrels, Buzzards, Red Kite, and Sparrowhawk. Intakes were predominantly birds incapacitated as a result of road traffic accidents, injury or starvation. We were able to successfully release 46% of the hospitalised birds back to the wild after veterinary care & recuperation, the balance either unavoidably dying of their injuries or being euthanised for compassionate reasons including avoidance of pain and suffering by injured birds when absence of future quality of life was determined.

In addition, we also took in a number of uninjured birds or branchers (mainly orphaned young tawny or barn owls found away from the nest) brought into the sanctuary. These were generally safely hacked back to the wild without treatment after a few days rest & food in our rehab aviaries.

Wild Raptor Hack Pens

As part of our work rehabilitating rescued raptors, we have maintained a network of hack pens hosted by local farming and conservation-minded communities. These hack pens allow us to erect soft release environments suitable for both smaller raptors who after monitoring are deemed fit and well enough to be released with the best possible chance of survival. Larger hack pens are provided to accommodate the increasing number of sizeable birds (buzzards and kites) brought into our care as part of the soft release procedure.

Wild Owl Nest Box Scheme

The purpose of the scheme is to provide, replace or refurbish wild owl nest boxes within the scheme for roosting and breeding birds, and handlers and volunteers with a DEFRA Disturbance Licence to monitor and record population activity, and handlers & volunteers with specific ringing qualifications to ring young birds for identity, age, movement and other forms of research reported back to national surveys . Our regenerated Wild Owl Nest Box Scheme regained further traction through 2024. We built and erected 8 new nest boxes during the year and cleaned and refurbished many more in preparation for the 2025 breeding season.

Wild Raptor Ringing of Rehabilitating Birds

The ringing of raptors passing through our hospital prior to release has continued and by exchanging details of this activity with the B.T.O., reported future sightings are fed back to us in order to mutually track the movements of releases from our hospital., which contribute to national surveys

Computer-based Record Keeping

Use of the Animal Care cloud-based computer software enables recording Daily Reports, Animal Inventory, Measurements & Weights, Medical Records and Task Assignments to be recorded in line with Zoo Licence requirements.

Education

Our education offer for young students was maintained and developed further in 2024. A comprehensive range of free online school / teacher packs & literature covering Foundation & Key Stages One & Two aspects of the curriculum provided a variety of teaching assistance, including a range of downloadable fact sheets from our website. During the year we hosted a total of 34 visits from schools, youth or adult groups, and 8 home-ed events for KS1, KS2 and KS3/4 students which included a series of multi-part courses and individual sessions at the Sanctuary.

We published & circulated two new editions of the 'Stonham Screecher', our information & conservation-based newsletter created especially for youngsters and circulated free of charge to visitors and during school visits, and was also downloadable free from our website.

Information and Publicity

We maintain a website - www.owl-help.org.uk - which provides information about the care and conservation of wild owls and other birds of prey, and responds to enquiries from members of the public concerning raptor welfare and related educational matters throughout the UK and beyond. A printed newsletter is circulated to all donors annually.

Our website includes a blog which highlights specific activities of the organisation during the year. In support we publish a series of 'help' pamphlets on specific subjects (species, breeding, nest boxes, etc.). Our comprehensive booklet on owl conservation, "Saving Britain's Owls" continues to be circulated on demand and was available free on request to the public and downloadable from our website. Our use of social media to communicate continues to flourish with reach and engagement showing significant continued growth year-on-year.

Local press was used for advertising campaigns and was supported by editorial features in some of the titles used. Spokespersons from the Sanctuary conducted interviews and provided local media relevant information promoting events during the year.

Suffolk Constabulary

We engage with the Rural Crime team of Suffolk Constabulary liaising on wild raptor-related issues including glue trap use, suspicion or evidence of birds being shot or poisoned intentionally, or other suspicious circumstances.

Complementary Activities

As part of our stated intent to develop complementary activities, visitor information and advice encompassing other species of endangered wildlife is provided for visitors including a booklet promoting ‘Suffolk’s Endangered Wildlife’ is freely available to visitors at no charge.

A suitable habitat for hedgerow birds is maintained throughout the centre and we offer a free publication ‘Bees, Bugs and Butterflies’ to visitors offering useful advice for creating wildlife friendly habitat in suburban and rural gardens.

Our fruitful relationship with a neighbouring charity, Suffolk Prickles Hedgehog Rescue, provides it with the year-round free facilities of our Hedgehog Hotel that provides overflow accommodation for hibernating hedgehogs in winter and care. attention and open-air runs to nurture injured rehabilitating hogs prior to their release through spring and summer. Over the course of the year, once again a high percentage of the hedgehogs given into our charge were safely returned by to the wild by Suffolk Prickles, while a small balance was returned to the charity for further treatment.

Fundraising

Historically, selective print and social media has proved the most cost-effective channels for reaching as large a well-targeted audience as possible with a complex message and limited budget.

We primarily used a related party, the Owl Barn Gift Catalogue, to distribute leaflets which successfully generate funding support via an Adopt-an-Owl scheme, legacies, donations and other fund-raising opportunities. The medium is used because it is unique in offering a large, focussed and loyal ‘owl-friendly’ audience repeatedly throughout the year. Whilst remaining generally comparable in cost terms, alternative choices of similar promotional print channels within our price range cannot deliver cost-effective response levels due to falling circulations and/or more disparate, less focussed audiences than our current choice of channel.

2024 saw our social media channels highlighting a variety of specific operational wants available through an Amazon gift shop which is promoted on the website, and through which enabled members of the public are able to purchase from a ‘wish list’ of tools, accessories, cleaning materials and quantities of animal foods for us which helps reduce our costs in a meaningful way throughout the year.

Our Education Department was supported by staff and volunteers by participating in a limited number of local fetes, fairs and other events where they set up a stands promoting awareness of the Sanctuary, distributed literature, answered questions and ran a series of successful fund-raising Tombola raffles, for which prizes were donated by supporters as a result of requests promoted on social media.

Legacies and bequests were principally sought through Charity Directories published by the funeral and legal services industries.

Short Term and Strategic Plans

Development plans for the near future include increasing the number of off-site hack aviaries for monitored wild bird release; extending our wild owl nest box scheme; constructing more aviaries to enable progressive free-lofting of all of the captive-bred birds for displays within the centre; replacing two large aviaries demolished in 2020 for larger bird aviaries (deferred from 2022) and installing a covered flight tunnel to extend opportunities for indoor displays of small birds, accommodate school visits and photo experiences throughout the winter, and also provide an exercise area for other captive and recuperating wild birds in the event of further bird flu lockdowns.

We also plan to revise the use of the woodland walk area by converting an existing animal enclosure to use a burrowing owl aviary; and installing enclosures to regenerate the opportunity for breeding and subsequent donation of Red Squirrels and Scottish Wildcats progeny to accredited conservation-based release programmes. This is in line with meeting some of the new conservation-related targets mooted for inclusion in the forthcoming Zoo Licencing revisions to be introduced within the next few years.

Time constraints did not allow us to extend the planned usage of the indoor space at SOS2 for educational and activity purposes in 2022, or plans to refurbish the front of the ‘admin/reception/shop’ as anticipated and were deferred as a matter of budget control and prioritising other items on project list.

As Suffolk Owl Sanctuary is now designated as a Medium Sized Zoo, that has introduced the need for us to meet some significant challenges which the anticipated new licencing regulations are expected to require, our medium to long term strategy of Suffolk Owl Sanctuary is to develop further conservation-related objectives to satisfy these requirements.

In this regard we will be exploring opportunities, viabilities, locations and fund-raising options to establish a separate resource in which to extend our raptor rescue, rehab and hospital facilities. This will be to accommodate a more diverse range of birds including the now more prevalent hospital intakes of larger species including kites, buzzards and harriers.

To meet other conservation-based requirements of the new directives, we also plan to develop and curate a controlled environment as part of the resource where we can replace loss of habitat for small rodents, butterflies, bees, birds, bugs, hedgehogs, snakes and other small native species to encourage population growth, provide extended educational opportunities for bug trails, bird watching, etc. and meet the needs to recording wildlife population trends.

Financial review

The Charity has surplus income over expenditure for the year .

The retained reserves of the charity amounted to £1,987,138 (2023 - £1,947,627(as restated), represented by unrestricted funds of £1,969,266 (2023 - £1,935,981(as restated)) and a restricted fund of £18,572 (2023 - £11,646). The 2024 opening reserves were restated following the identification and correction of prior period errors in the 2023 accounts.

The principle source of funds remained donations from the public. These resources provided the main income to support the charities key objectives.

The Sanctuary operates all year round and income is donated on that basis: all expenditures are incurred as and when necessary.

The directors do not operate a policy whereby they specifically withhold funds for a rainy day: they have examined the charity's requirements for reserves in the light of the main risks to the organisation and do not foresee any liquidity problems nor anything else that could affect its going concern.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained to meet future running costs of the charity in the event of a fall of income. The charity consider that maintaining cash reserves at a level equivalent to between nine and twelve month's expenditure to be appropriate for this purpose. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charities governing document are the Articles of Association.

The Charity is constituted as a company limited by guarantee and not having share capital. It is not part of a group.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Astridge
E Astridge
A Mitchell
M Cady
J Barnes

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute up to £10 in the event of a winding up while they are a member and within one year following ceasing to be a member of the charity.

No new members were elected to the Board of Trustees in 2024, membership of which remained as in the previous year.

Trustees are responsible for the charity's internal controls and financial reporting. Systems are reviewed regularly to ensure that risks are identified and that financial information is accurate and complete.

The organisation comprises six departments – Livestock; Education; Admin; Financial; Maintenance and Conservation – each with full-time line managers reporting to a full-time general manager who in turn is responsible to a managing director.

This heritage structure has proved largely sufficient to effectively maintain the management and day-to-day running of the Charity.

Staffing

Over the course of 2024 Suffolk Owl Sanctuary was staffed by a managing director, general manager, and incrementally by five bird handlers, three animal handlers; four administrative staff; an education officer; a conservation officer, a fundraiser, three maintenance staff; and two financial personnel.

Through the course of the year our staff roster reflected a small number mid-year departures which were replaced and supplemented by recruiting a selection of experienced staff from a local zoo which was downsizing. This team included a general manager designate, head bird trainer, education officer and conservation officer who, in concert with existing members of staff, have significantly boosted an evolving skill base. It's anticipated that this will build a solid foundation for S.O.S. to meet the growing demands on the charity's services and administration requirements currently anticipated by the implementation by the Government's revision of Zoo Licencing regulations in May 2027.

Employee involvement

Key department heads & staff are regularly involved in discussions, decisions and policies about all aspects of the running of the Sanctuary in relation to wildlife management & welfare, rescue & rehabilitation procedures, visitor welfare, out shows, education procedures, Health & Safety & HR matters.

Trustee induction and training

New trustees are provided information and guidance as to: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and are informed of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. The new trustees meet key employees and other trustees. The trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Governance

The Trustees have recognised an issue of subletting of a leased property for which implied regularity had hitherto been accepted by all trustees.

The matter relates to the subletting of a separate building covered by a lease to the Charity, although not within the confines of the main area of the Sanctuary's operation on the Stonham Barns complex where it is resident.

The building is used by the accounts department of the Charity and the remaining unused area is informally used by Owl Barn Limited, at a commercial rent beneficial to the income of the Charity.

As noted in these accounts Owl Barn Limited is a related party to the Charity. The Trustees C Astridge and E Astridge were also directors of Owl Barn Limited until they resigned on 29 April 2025. They were also the shareholders of Owl Barn Limited until Owl Barn Limited became an employee-owned company during 2022.

The Charity had previously gained assurance that its governance protocols were satisfactory. However the Trustees acknowledged the requirement to seek permission from the Charity Commission to grant Owl Barn Limited a Non-Exclusive Licence to Occupy given the related party connection with the Charity.

The process of obtaining this consent began with the Charity Commission in 2022. Although the resolution of a date-relevant detail of the drafted licence and the landlord's Letter of Agreement concur, this matter remains unresolved pending receipt of the requested written opinion of the firm of solicitors originally appointed by a non-conflicted Trustee. As a result an alternative firm has now been approached for an opinion.

Although there is uncertainty that consent may not be granted, the Trustees feel that this is unlikely given the long standing relationship with Owl Barn Limited, the acceptance by the unconflicted Trustees of the sub-letting and consent for the sub-letting having being granted by the freeholder of Stonham Barns. No provision for additional costs have been made in these accounts in the unlikely event consent is not granted.

Related Parties

The related party is Owl Barn Limited.

The trustees C Astridge and E Astridge were both directors of Owl Barn Limited until resigning as directors on 29 April 2025.. The trustee E Astridge was the company secretary for Owl Barn Limited until resigning as company secretary on 29 April 2025. Both trustees were controlling shareholders in Owl Barn Limited until the Owl Barn Limited became an employee-owned company in 2022.

Reference and administrative details

Charity number:	1086565
Company Number:	04183127
Registered Office:	Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW
Auditors:	Jamen Jones, 77 Manor Way, North Harrow, Middlesex HA2 6BZ
Bankers:	HSBC Plc, 1 Mount Street, Diss, Norfolk, IP22 4QD
Key management personnel:	
General Manager	M Robinson

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Suffolk Owl Sanctuary (A company limited by guarantee) for the purpose of company law, are responsible for preparing the Trustees' 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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that Jamen Jones be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report, including the strategic report, was approved by the Board of Trustees.

C Astridge
Trustee
Dated: 26 September 2025

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

Opinion

We have audited the financial statements of Suffolk Owl Sanctuary (A company limited by guarantee) (the 'Charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw your attention to Note 26 of the financial statements which describes the consent required from the Charity Commission for the grant of a Non-Exclusive Licence to occupy to a related party of the Charity. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work we have undertaken in the course of our audit:

- the information given in the trustees report for the financial year for which the financial statements are prepared, which includes the directors report and the strategic report prepared for the purposes of company law, is consistent wit the financial statements;and
- the strategic report and the directors report included within the Trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, were as follows:

- we identified the laws and regulations applicable to the charity through discussions with the trustees and other management
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements. These include, but are not limited to, compliance with the Charities Act 2011, tax and employment legislation
- we assessed the extent of compliance with the laws and regulations though making enquiries of the trustees and management and inspecting minutes and correspondence.

We assess the susceptibility of the charities financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud: and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with the laws and regulations.

To address the risk of fraud through management bias and override of controls, we

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journals to identify unusual transactions;
- Assess whether judgments and assumptions made in determining accounting estimated ere indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statements to underlying supporting documentation;
- reading minutes of meeting with those charged with governance; and
- enquiring of management as to actual and potential litigation claims.

There are inherent limitations in our audit procedures described above. The more removed the regulations are from the financial statements, the less likely we would become aware of non- compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ted Bansal (Senior Statutory Auditor)
for and on behalf of Jamen Jones

26 September 2025

Chartered Accountants
Statutory Auditor

77 Manor Way
North Harrow
Middlesex
HA2 6BZ

Jamen Jones is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £ (restated)
Income from:							
Donations and legacies	**3**	1,075,608	8,640	1,084,248	1,529,956	1,100	1,531,056
Charitable activities	**4**	49,259	-	49,259	50,693	-	50,693
Investments	**5**	20,997	-	20,997	12,180	-	12,180
Total income		1,145,864	8,640	1,154,504	1,592,829	1,100	1,593,929
Expenditure on:							
Raising funds	**6**	368,030	-	368,030	302,308	-	302,308
Charitable activities	**7**	739,855	1,714	741,569	634,830	6,078	640,908
Other expenditure	**14**	5,394	-	5,394	5,098	-	5,098
Total expenditure		1,113,279	1,714	1,114,993	942,236	6,078	948,314
Net income and movement in funds		32,585	6,926	39,511	650,593	(4,978)	645,615
Reconciliation of funds:							
Fund balances at 1 January 2024							
As originally reported		*1,714,395*	*11,646*	*1,726,041*	*1,285,388*	*16,624*	*1,302,012*
Prior year adjustment	**8**	*221,586*	-	*221,586*	-	-	-
Fund balances at 1 January 2024		1,935,981	11,646	1,947,627	1,285,388	16,624	1,302,012
Fund balances at 31 December 2024		1,968,566	18,572	1,987,138	1,935,981	11,646	1,947,627

All income and expenditure derive from continuing activities.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £ (restated)	2023 £
Fixed assets					
Tangible assets	**16**		305,764		295,588
Current assets					
Stocks	**17**	19,089		18,866	
Debtors	**18**	502,468		692,068	
Cash at bank and in hand		1,229,131		1,027,283	
		1,750,688		1,738,217	
Creditors: amounts falling due within one year	**19**	(69,314)		(86,178)	
Net current assets			1,681,374		1,652,039
Total assets less current liabilities			1,987,138		1,947,627
Income funds					
Restricted funds	**22**		18,572		11,646
Unrestricted funds			1,968,566		1,935,981
			1,987,138		1,947,627

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 September 2025

C Astridge
Trustee

E Astridge
Trustee

Company Registration No. 04183127

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £ (restated)	2023 £
Cash flows from operating activities					
Cash generated from operations	**30**		264,553		191,376
Investing activities					
Purchase of tangible fixed assets		(83,702)		(42,341)	
Proceeds on disposal of tangible fixed assets		-		401	
Interest received		20,997		12,180	
Net cash used in investing activities			(62,705)		(29,760)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			201,848		161,616
Cash and cash equivalents at beginning of year			1,027,283		865,667
Cash and cash equivalents at end of year			1,229,131		1,027,283

1 Accounting policies

Charity information

Suffolk Owl Sanctuary (A company limited by guarantee) is a company limited by guarantee registered in England & Wales. The registered office is Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Articles of Association the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from Government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from government and other grants, whether 'capital' grants or 'revenue grants' are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

●● Costs of raising funds comprise the costs of advertising and associated staff costs.

●● Expenditure on charitable activities includes the direct costs associated with the day to day running of the sanctuary and associated support costs.

●● Other expenditure represents those items not falling into any other heading.

The charity is not registered for VAT and therefore VAT is not recoverable. VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straight line
Fixtures and fittings	10% - 20% straight line
Computers	20% straight line
Motor vehicles	20% straight line
Livestock	This asset class is not depreciated

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Assets for distribution are recognised only when distributed. Assets given for use by the Charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity’s contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Donated Services

Donated services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£ (restated)
Donations and gifts	694,152	-	694,152	583,670
Adoptions	96,206		96,206	89,734
Legacies receivable	277,017	-	277,017	840,367
Grants	519	8,640	9,159	11,650
Other	7,714	-	7,714	5,635
	1,075,608	8,640	1,084,248	1,531,056
For the year ended 31 December 2023	1,529,956	1,100		1,531,056

Donations and legacies are recognised as income when the charity has entitlement, the amount can be measured reliably, and receipt is probable.

Legacies notified to the charity but not yet received are not recognised in the SOFA. Details of material contingent legacies are disclosed in note 28.

Grants receivable for core activities				
Other	519	8,640	9,159	11,650
	519	8,640	9,159	11,650

Donated goods and services

During the 2024 there was a fall in the value of donated services and goods from 2023. Historically donated services and use of livestock was provided by Owl Barn Limited. This ceased in 2022 when the livestock was donated to the charity.

Owl Barn Limited is a related party, see note 26 for further information.

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £ (restated)
Gift Shop sales, Including Books, Pellets & Courses.	39,659	41,093
Charitable rental income	9,600	9,600
	49,259	50,693

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £ (restated)
Interest receivable	20,997	12,180

6 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £ (restated)
Fundraising and publicity		
Advertising, Marketing & Publicity	181,148	166,908
Staff costs	164,271	111,722
Fundraising and publicity	345,419	278,630
Trading costs		
Cost of goods sold	22,611	23,678
	368,030	302,308

7 Charitable activities

	Sanctuary costs	as restated Sanctuary costs
	2024	2023
	£	£ (restated)
Depreciation and impairment	69,255	61,990
Direct Sanctuary costs	62,343	47,256
Establishment costs	136,503	113,621
	268,101	222,867
Share of support costs (see note 9)	447,067	402,577
Share of governance costs (see note 9)	26,401	15,464
	741,569	640,908
Analysis by fund		
Unrestricted funds	739,855	634,830
Restricted funds	1,714	6,078
	741,569	640,908

8 Prior Year Adjustment

The brought forward reserves at 1 January 2024 have been restated to reflect corrections to legacy income in the prior year:

1. An understatement of £104,131 legacy income in 2023.
2. A further adjustment of £117,455 legacy income relating to information which existed at 31 December 2023 but was not available at the time of preparing the 2023 financial statements.

As a result, comparative information for 2023 has been restated and opening reserves at 1 January 2024 adjusted accordingly.

9 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£ (restated)	
Staff costs	396,329	-	396,329	336,296	Direct allocation
Motor & Travel	6,522	-	6,522	8,058	Direct allocation
Communications & IT	19,357	-	19,357	36,751	Direct allocation
Other Office Expenses	10,939	-	10,939	9,799	Direct allocation
Other expenses	13,920	-	13,920	11,673	Direct Allocation
Audit fees	-	13,200	13,200	12,000	Governance
Accountancy	-	3,277	3,277	3,156	Governance
Legal and professional	-	9,924	9,924	308	Governance
	447,067	26,401	473,468	418,041	
Analysed between					
Charitable activities	447,067	26,401	473,468	418,041	

10 Net movement in funds

	2024	2023
	£	£ (restated)
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	13,200	12,000
- for tax advisory services	960	900
- for other financial services	1,680	1,500
Depreciation of owned tangible fixed assets	69,255	61,990
Loss on disposal of tangible fixed assets	5,394	5,098

11 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2024	2023
	£	£ (restated)
For audit services		
Audit of the financial statements of the charity	13,200	12,000
For other services		
Taxation compliance services	960	900
All other non-audit services	1,680	1,500
	2,640	2,400

The other non-audit services relate to the preparing of the statutory financial statements.

11 Auditor's remuneration **(Continued)**

On 3 August 2025 the members of the company approved the principal terms of a limited liability agreement with Jamen Jones in relation to the year ended 31 December 2024. The principal terms of the agreement are that the liability of the auditor is limited to £55,000 for audit services and £11,000 for non-audit services.

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

A Mitchell was reimbursed a total of £599 for travelling expenses (2023 - £395) and J Chambers was reimbursed a total of £219 for travelling expenses (2023 - Nil).

E Astridge was not remunerated during the year (2023 - Nil) for bookkeeping services.

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number (restated)
Trustees	5	5
Falconers, Bird and Animal Keepers	8	8
Administration	8	7
Maintenance	3	2
Total	24	22

Employment costs	2024 £	2023 £ (restated)
Wages and salaries	514,551	415,814
Social security costs	37,270	25,935
Other pension costs	8,779	6,269
	560,600	448,018

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £ (restated)
Aggregate compensation	37,718	37,373

14 Other

	2024	2023
	£	£ (restated)
Net (Gain)/ loss on disposal of tangible fixed assets	5,394	5,098
	5,394	5,098

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Livestock	Total
	£	£	£	£	£	£
Cost or valuation						
At 1 January 2024	38,277	420,826	11,955	10,995	67,865	549,918
Additions	3,885	73,514	2,018	-	4,285	83,702
Disposals	(7,676)	(4,707)	(776)	-	(400)	(13,559)
Revaluation	-	-	-	-	1,120	1,120
At 31 December 2024	34,486	489,633	13,197	10,995	72,870	621,181
Depreciation and impairment						
At 1 January 2024	20,808	222,020	7,265	4,235	-	254,328
Depreciation charged in the year	5,102	60,079	1,875	2,199	-	69,255
Eliminated in respect of disposals	(4,606)	(3,134)	(426)	-	-	(8,166)
At 31 December 2024	21,304	278,965	8,714	6,434	-	315,417
Carrying amount						
At 31 December 2024	13,182	210,668	4,483	4,561	72,870	305,764
At 31 December 2023	17,467	198,806	4,690	6,760	67,865	295,588

16 Tangible fixed assets **(Continued)**

Livestock were revalued at 31 December 2024 by the General Manager, M Robinson on an open market basis.

At 31 December 2024, had the revalued assets (Livestock) been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £45,402 (2023 - £40,542).

The revaluation increase/deficit is charged as an expense against the Charities income in the year.

17 Stocks

	2024	2023
	£	£
		(restated)
Raw materials and consumables	3,661	3,988
Finished goods and goods for resale	15,428	14,878
	19,089	18,866

18 Debtors

Amounts falling due within one year:	2024 £	2023 £ (restated)
Trade debtors	33,420	32,605
Other debtors	45,534	43,577
Prepayments and accrued income	290,931	615,886
	369,885	692,068

Amounts falling due after more than one year:	2024 £	2023 £ (restated)
Prepayments and accrued income	132,583	-
	132,583	-
Total debtors	502,468	692,068

The prepayments (falling due after more than one year) represents a long term prepayment of rent .

19 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £ (restated)
Other taxation and social security		12,559	10,524
Deferred income	20	5,072	5,331
Trade creditors		26,611	47,519
Other creditors		1,929	1,383
Accruals		23,143	21,421
		69,314	86,178

20 Deferred income

	2024 £	2023 £ (restated)
Other deferred income	5,072	5,331

Deferred income is included in the financial statements as follows:

	2024 £	2023 £ (restated)
Deferred income is included within:		
Current liabilities	5,072	5,331
Movements in the year:		
Deferred income at 1 January 2024	5,331	3,985
Released from previous periods	(11,807)	(9,354)
Resources deferred in the year	11,548	10,700
Deferred income at 31 December 2024	5,072	5,331

21 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £ (restated)
Charge to profit or loss in respect of defined contribution schemes	8,779	6,269

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Nest Box Project	1,946	-	(1,588)	358
Hack Pen Project	9,700	8,640	(126)	18,214
	11,646	8,640	(1,714)	18,572

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£ (restated)
The Hobson Charity	650	-	(650)	-
Trustees of Animal Survival International	2,000	-	(1,054)	946
Hack Pen Project	12,974	100	(3,374)	9,700
Animal Friends	1,000	-	(1,000)	-
The Michael & Shirley Charitable Trust	-	1,000	-	1,000
	16,624	1,100	(6,078)	11,646

During the year the charity received the following grants for the Hack Pen Project

- Animal Friends Insurance - £5,000
- Marsh Charitable Trust - £500
- Black Hope Tattoo Group - £3,410

These grants for the Hack Pen project have been amalgamated.

The charity recognises the balance of the grants from 2023 awarded Hack Pen project have also been amalgamated for the Hack Pen project

- Trustees of Animal Survival International £946
- Trustees of The Michael & Shirley Charitable Trust - £1,000

During 2023 the charity was award the following grants

- Trustees of The Serendipity Foundation Ltd - £100 to support the Hack Pen project.
- Trustees of The Michael & Shirley Charitable Trust - £1,000 to support the Next Box project.

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	1,935,981	1,145,864	(1,113,279)	1,968,566

Previous year:	At 1 January 2023	Incoming resources	Resources expended	as restated At 31 December 2023
	£	£	£	£ (restated)
General funds	1,285,388	1,592,829	(942,236)	1,935,981

24 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	305,764	-	305,764
Current assets/(liabilities)	1,662,802	18,572	1,681,374
	1,968,566	18,572	1,987,138

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			(restated)
Tangible assets	295,588	-	295,588
Current assets/(liabilities)	1,640,393	11,646	1,652,039
	1,935,981	11,646	1,947,627

25 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
		(restated)
Within one year	-	37,000
Between two and five years	15,417	148,000
In over five years	354,583	165,833
	370,000	350,833

Lessor

The operating leases represent leases of land and buildings from third parties.

26 Governance matters

The Trustees have recognised an issue of subletting of a leased property for which implied regularity had hitherto been accepted by all trustees.

The matter relates to the subletting of a separate building covered by a lease to the Charity, although not within the confines of the main area of the Sanctuary's operation on the Stonham Barns complex where it is resident.

The building is used by the accounts department of the Charity and the remaining unused area is informally used by Owl Barn Limited, at a commercial rent beneficial to the income of the Charity.

As noted in these accounts Owl Barn Limited is a related party to the Charity. The Trustees C Astridge and E Astridge were also directors of Owl Barn Limited until they resigned on 29 April 2025. They were also the shareholders of Owl Barn Limited until Owl Barn Limited became an employee-owned company during 2022.

During 2022 the Trustees acknowledged the requirement to seek permission from the Charity Commission to grant Owl Barn Limited a Non-Exclusive Licence to Occupy given the related party connection with the Charity.

The process of obtaining this consent began with the Charity Commission in 2022. Although the resolution of a date-relevant detail of the drafted licence and the landlord's Letter of Agreement concur, this matter remains unresolved pending receipt of the requested written opinion of the firm of solicitors originally appointed by a non-conflicted Trustee. As a result an alternative firm has now been approached for an opinion.

Although there is uncertainty that consent may not be granted, The Trustees feel that this is unlikely given the long standing relationship with Owl Barn Limited, the acceptance by the unconflicted Trustees of the sub-letting and consent for the subletting having being granted by the freeholder of Stonham Barns. No provision for additional costs have been made in these accounts in the unlikely event consent is not granted.

27 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
		(restated)
Aggregate compensation	37,718	37,373

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

Owl Barn Limited

C Astridge and E Astridge were the sole directors and E Astridge was the Company Secretary until the resigned these positions on 29 April 2025.They were both the controlling shareholders of Owl Barn Limited until Owl Barn Limited became an employee-owned company in 2022

27 Related party transactions **(Continued)**

Owl Barn Limited supports the charity by including a donation form in its mailings, and as such has the facilities to collect donations for Suffolk Owl Sanctuary Limited; it also provides services to Suffolk Owl Sanctuary Limited. Below is a summary of the transactions between the two companies.

At the start of the year Owl Barn Limited owed £18,310 to Suffolk Owl Sanctuary Limited (Trade Debtors).

During the year Owl Barn Limited collected donations on behalf of Suffolk Owl Sanctuary Limited that amounted to £146,948.

In addition, the following amounts were charged by Suffolk Owl Sanctuary Limited to Owl Barn Limited. Totalling £13,089.

£3,489 related to expenses incurred by Suffolk Owl Sanctuary and then recharged to Owl Barn Limited.

£9,600 rent costs were also charged to Owl Barn Limited.

The total amount settled by Owl Barn Limited and received by Suffolk Owl Sanctuary came to £166,030.

On 31 December 2024, Owl Barn Limited owed £12,315 to Suffolk Owl Sanctuary Limited. This is included in Trade Debtors.

At the start of the year Suffolk Owl Sanctuary Limited (Trade Creditors) owed Owl Barn Limited £30,947.

During the year Owl Barn Limited sold goods and services to Suffolk Owl Sanctuary Limited which totalled, £138,441.

The total amount settled by Suffolk Owl Sanctuary and paid to Owl Barn Limited amounted to £159,234.

On 31 December 2024, Suffolk Owl Sanctuary Limited owed Owl Barn Limited £10,154. This is included in the Trade Creditors.

27 Related party transactions **(Continued)**

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2024	2023
	£	£
		(restated)
Owl Barn Limited	10,154	30,947
	10,154	30,947

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2024		Amounts owed by related parties 2023	
	Balance	Net	Balance	Net
	£	£	£	£
				(restated)
Owl Barn Limited	12,315	12,315	18,310	18,310
	12,315	12,315	18,310	18,310

28 Contingent Assets

The charity has been notified of its interest in the following estates. As at 31 December 2024, no probate valuation or reliable measure of the estate's value was available. Accordingly, the legacies has not been recognised in these financial statements.

Subsequent to the year end, the charity received payments as below in 2025. These receipts provide further information about the value of the estate but relate to conditions that did not exist at 31 December 2024. Accordingly, no adjustment has been made to the 2024 financial statements. These legacies will be recognised in the financial year ending 31 December 2025.Accordingly these legacies are disclosed as a contingent asset.

Donald Tebbutt - £22,500
David Clifford Mayer - £7,000
Doreen Rose Walker - £2,376

29 Legal staus of Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity while they are a member and within one year after they cease to be a member.

30 Cash generated from operations

	2024	2023
	£	£
		(restated)
Surplus for the year	39,511	645,615
Adjustments for:		
Investment income recognised in statement of financial activities	(20,997)	(12,180)
Loss on disposal of tangible fixed assets	5,394	5,098
Revaluation of Livestock	(1,120)	(21,265)
Depreciation and impairment of tangible fixed assets	69,255	61,990
Movements in working capital:		
(Increase) in stocks	(223)	(3,264)
Decrease/(increase) in debtors	189,597	(530,460)
(Decrease)/increase in creditors	(16,605)	44,496
(Decrease)/increase in deferred income	(259)	1,346
Cash generated from operations	264,553	191,376

31 **Analysis of changes in net funds**

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	1,027,283	201,848	1,229,131
	1,027,283	201,848	1,229,131

The Charity had no material debt during the year.

SUFFOLK OWL SANCTUARY

England & Wales - Charity number 1086565

Accounts

Charity registration number 1086565

Company registration number 04183127 (England and Wales)

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Astridge E Astridge A Mitchell M Cady J Chambers (Appointed 16 August 2022)
Secretary	C Astridge
Charity number	1086565
Company number	04183127
Principal address	Stonham Barns Pettaugh Road Stonham Aspal Suffolk IP14 6AT
Registered office	Suite 4 Stanmore Towers 8-14 Church Street Stanmore Middlesex HA7 4AW
Auditor	Jamen Jones 77 Manor Way North Harrow Middlesex HA2 6BZ

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

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SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's Objects are to promote the advancement of animal welfare, particularly but not exclusively the welfare of owls; for the benefit of the public, to relieve the suffering of animals in need of care and in attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment and successful, safe & healthy reproduction of animals; to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill-usage; and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

We are grateful to a loyal team of c. 22 volunteers attended on a rota basis on an average of three per day and collectively donated an average of over 100 hours per week of their time to help the Charity in all manner of ways. These included cleaning aviaries, ground work, building refurbishment and visitor engagement.
Our volunteer co-ordinator was successful in encouraging several corporate groups to lend their services for a day, including those from the Museum of Anglia Life, AXA Insurance and Babergh & Suffolk Rural College.
We also hosted a continual stream of school and agricultural college students and trainee vets for work experience placements throughout the year

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

Achievements and performance

Operations

2022 was a year in which operational activity of S.O.S. was handicapped as a result of returning outbreaks of Avian Influenza (bird flu) from late 2021 through to April 2022, and then from September 2022 through to late April 2023.

As the disease contagion particularly affected the poultry industry throughout East Anglia, Suffolk Owl Sanctuary was required by APHA (Animal and Plant Health Agency) to curtail any activities involving the free flight of captive-bred birds. These are used to undertake displays, talks and other educational aspects included in our Objects. The precaution was to prevent contaminated faecal matter of waterfowl passing overhead polluting our environs and spreading the disease among the collection.

Thankfully, the ability to conduct our primary function of providing care, respite, recuperation and release for injured wild owls and other birds of prey during these periods was largely unimpeded. However the hospital was closed for four weeks from mid-October to mid-November 2022 to prevent the admission of injured wild birds affected by the disease, and its possible transmission to our captive collection at a time when the spread of the disease was at its most prevalent.

When the outbreak of Avian Influenza was relatively widespread, high on the media agenda was the possibility of rare but possible transmission of the disease to humans was being discussed. It was notable that visitor footfall and school/home-ed enquiries fell below expectations as a result, and the balance of planned activity courses involving close contact with birds with humans were cancelled.

Developments & Improvements

Work on developing and improving facilities throughout the centre and its conservation projects progressed throughout the year. The demolishing of old moulting & and imprint pens was completed and the space used to extend and re-fence the works and storage compound, although progress on the 'retirement village' for our older resident birds has been deferred to 2024.

The extensive programme of refurbishing all aviaries with decking board cladding was substantially continued as time and conditions allowed. The aviaries of the large ferruginous and bald eagle aviaries and the buzzard block were completed. Each individual aviary requiring welfare consideration for the inhabitants to be moved to suitable alternative on-site accommodation during the process when available.

The free-lofting pond block was completed and two new aviaries added for additional birds. The pond itself was fully netted as a bird flu precaution against use by infected waterfowl.

A large off-show weathering was built on-site and fenced off from public view for use by tethered birds as required for occasional welfare reasons.

The back-row of redundant weatherings was dismantled in preparation for siting a future covered flight tunnel.

All aviary perches and some ledges were refurbished with astroturf, new baths, furniture and hides as appropriate.

Work on the extensive preparation and build of the new meerkat enclosure began with the floor and footings preparation in June.

A complete new drainage system was dug and installed behind the bird hospital to facilitate better drainage for the facility.

Large hack pens were built for erection off-site at local farms to provide sufficient exercise space for larger birds prior to release. Barn owl and kestrel boxes were built in preparation for the regeneration of the wild owl nest box scheme, some being installed off-site later in the year and the balance kept in hand for future installation.

Visitor Numbers

Visitors numbered c. 31800 during 2022 and were provided with visual, verbal and written information about the nature, care and need for conservation of raptors and other native wildlife. Flying demonstrations featuring our team of captive-bred birds were held daily between May and September 2022, and a free British Sign Language event was held in September for hearing-impaired visitors.

During the year there was a notable increase in the number of walk-in visitors as opposed to advance online bookings as consumer attitudes towards, and in our case the need for, organising visits in advance receded in the post-pandemic climate. As a result, the number of Gift Aided admissions saw a reduction compared with the immediately previous years.

Raptor Hospital, Rescue and Rehabilitation

The Suffolk Owl Sanctuary maintains a First Aid Centre and Hospital facilities for injured wild owls and other birds of prey which are brought in by the public or collected by members of staff from situations of distress. We also took in birds from local veterinary practices where recuperation and release facilities were prescribed but unavailable to them; from the RSPCA; and from further larger birds from other raptor rescue organisations as we have larger and more numerous rehab facilities.

Our raptor hospital is now fully established and our continuing relationship with specialist avian veterinary Elliott Simpson of *International Zoo Veterinary Group* (*IZVG*) has enabled us to further improve and develop the level of care that we can offer injured or traumatised raptors whenever possible, as well as engage with and assist other vets, rescue and release centres throughout the region.

The number of birds cared for in the raptor hospital included barn, tawny, little and long-eared owls plus kestrel, buzzard, red kite, sparrowhawk and peregrine species, many incapacitated as a result of road traffic accidents, injury or starvation. We were able to successfully release 41% of the hospitalised birds back to the wild after veterinary care & recuperation, the balance either dying of natural causes or being euthanised on advice and by our avian vet. In addition we also took in a number of uninjured birds or branchers (orphaned young birds that have just left the nest) who were hacked back to the wild without treatment, usually after a few days rest & food in our rehab aviaries.

Wild Raptor Hack Pens

As part of our work, rehabilitating rescued Raptors, we have extended the planned network of hack pens by adding five through the local farming and conservation-minded community, and multiple sites were sourced for future locations. These hack pens allow us to erect soft release environments for the increasing number of larger birds (primarily buzzards and kites), as well as smaller raptors deemed fit and well enough to be released with the best possible chance of survival, and allowing us to monitor their activity under the surveillance of track cameras.

Wild Owl Nest Box Scheme

The purpose of the scheme is to provide, replace or refurbish wild owl nest boxes erected under the scheme and monitor their populations under a DEFRA Disturbance Licence and and by those with specific ringing qualifications.

Work on the scheme was interrupted between March 2020 and late in 2022 for pandemic, bird flu and volunteer retirement-related reasons. We are grateful to a friend of the Sanctuary, B.T.O. representative Dr. Hugh Hamer who has the necessary Disturbance License and ringing qualifications, and has volunteered to help us re-generate and develop the scheme. He advised members of our staff on planning operations, is training staff through the necessary levels of ringing procedures, and is helping reconnoitre for and examine the first group of existing boxes in preparation for monitoring the 2023 breeding season.

Wild Raptor Ringing

The ringing of injured raptors passing through our hospital prior to release has continued. By exchanging details of this activity with the B.T.O., reported future sightings of birds ringed at S.O.S. are fed back to us in order to mutually track the movements of releases we have made.

Computer-based Record Keeping

Use of the cloud-based computer software enabling recording Daily Reports, Animal Inventory, Measurements & Weights, Medical Records and Task Assignments as required by Zoo Licence requirements was extended to additional members of staff.

Education

Our education offer was developed further in 2022.The comprehensive range of free online school / teacher packs & literature covering Foundation & Key Stages One & Two of the curriculum provided for a wide variety of teaching aids including a range of downloadable fact sheets.

Accredited by the Learning Outside the Classroom Quality badge, during 2022 we hosted a total of 28 visits from schools, youth and adult groups. The number of home-education events for KS1, KS2 and KS3/4 students at the Sanctuary totalled 13 multi-part courses and 16 individual sessions. Our Education Officer also attended 26 out-visits to schools, community and social group events.

We published & circulated two new editions of the 'Stonham Screecher', our information & conservation-based newsletter created especially for youngsters and circulated free of charge to visitors and to pupils during school visits, and was also downloadable free from our website.

Information and Publicity

We maintain a website - www.owl-help.org.uk - which provides information about the care and conservation of wild owls and other birds of prey, and responds to enquiries from members of the public concerning raptor welfare and related educational matters throughout the UK and beyond.

Our website also includes a blog highlighting specific activities of the organisation during the year. In support we publish a series of 'help' pamphlets on specific subjects (species, breeding, nest boxes, etc.). Our comprehensive booklet on owl conservation, "Saving Britain's Owls" continues to be circulated on demand and was available free on request to the public. We also maintain a Help Line.

Our use of social media to communicate the activities of the Charity continues to flourish, with reach and engagement showing substantial growth year-on-year. Local press was used for pre- and post-launch advertising campaigns supported by editorial features in regional press. A visitor door-drop campaign targeted a nature/ conservation/family demographic during May and July. Spokespersons from the Sanctuary gave local media relevant information as to owl and other birds of prey conservation and related topics pertinent to the centre during the year.

Suffolk Constabulary

We have continued engagement with the Rural Crime team of Suffolk Constabulary liaising on wild raptor-related issues including glue trap use and suspicion/evidence of birds being shot or poisoned intentionally.

Complementary Activities

As part of our stated intent to develop complementary activities, visitor information and advice encompassing other species of endangered native wildlife is provided for visitors.

We have maintained a suitable habitat for hedgerow birds throughout the centre. Our Woodland Walk area is an environment in which natural nesting sites and habitats were sited together with conservation focussed butterfly feeders, bug houses and bee friendly planting areas displayed. These practical measures were supported by our free publication 'Bees, Bugs and Butterflies' and offering useful advice for creating wildlife friendly habitat in suburban and rural gardens.

The number of red squirrels in our small colony reduced further in size to two during the year due to natural age-related losses. We plan to refurbish the squirrel enclosures and when completed will be joining the BIAZA Stud Book that manages the Captive Red Squirrel Breeding Programme in order to establish a new colony with progeny from member conservation groups. This will enable us to breed and donate progeny as bloodlines exchange with others in the programme.

Our fruitful relationship with a neighbouring charity, Suffolk Prickles Hedgehog Rescue has enabled us to open up the Hedgehog Hotel at S.O.S., a facility which provides overflow accommodation for hibernating hedgehogs in winter and to nurture injured rehabilitating hogs prior to their release through spring and summer. Our staff underwent training sessions with Suffolk Prickles before the first intake, and over the course of the year a high percentage were returned to the wild, while a small balance was returned to Prickles for further treatment.

Fundraising

Historically, selective print and social media have proved the most cost-effective channels for reaching as large a well-targeted audience as possible with a complex message and limited budget.
We primarily used the Owl Barn Gift Catalogue to distribute leaflets which successfully generate funding support via an Adopt-an-Owl scheme, legacies, donations and fund-raising appeals. The medium is used because it is unique in offering a large, focussed 'owl-friendly' audience repeatedly throughout the year.

Evaluation of different media and alternative fundraising channels (magazine & catalogue inserts, parcel dispatch inserts, door-drop distribution and on-line campaigns) offering potential overage of conducive demographic, interest, age and gender profiles was again conducted in 2022. Whilst remaining comparable in cost terms, alternative choices of promotional channels within our price range have failed in the past and still appear unable to deliver cost-effective response levels. In print media this is due to falling circulations, and online, the more disparate, less focussed audiences are much less likely to evoke the same levels of response than our current choice of channel.

2022 saw a proportionately significant upturn in successful Grant applications compared with recent years, which together with the successful use of an Amazon shopping basket enabling members of the public to respond to social media appeals by purchasing a variety of tools, accessories, cleaning materials and quantities of animal food, donations that have helped reduce costs in a meaningful way throughout the year.

Suffolk Owl Sanctuary also benefitted from the donated services of operational management for payroll, pension, contracts, licencing, insurances, utilities, GDPR monitoring and purchasing arrangement costs provided by a connected company.

Short Term and Strategic Plans

Development plans for the near future include increasing the number of off-site hack aviaries for monitored wild bird release; extending our wild owl nest box scheme; constructing more aviaries to enable progressive free-lofting of all of the captive-bred birds for displays within the centre; replacing two large aviaries demolished in 2020 for larger bird aviaries (deferred from 2022) and installing a covered flight tunnel to extend opportunities for indoor displays of small birds, accommodate school visits and photo experiences throughout the winter, and also provide an exercise area for other captive and recuperating wild birds in the event of further bird flu lockdowns.

We also plan to revise the use of the woodland walk area by converting an existing animal enclosure to use a burrowing owl aviary; and installing enclosures to regenerate the opportunity for breeding and subsequent donation of Red Squirrels and Scottish Wildcats progeny to accredited conservation-based release programmes. This is in line with meeting some of the new conservation-related targets mooted for inclusion in the forthcoming Zoo Licencing revisions to be introduced within the next few years.

Time constraints did not allow us to extend the planned usage of the indoor space at SOS2 for educational and activity purposes in 2022, or plans to refurbish the front of the 'admin/reception/shop' as anticipated and were deferred as a matter of budget control and prioritising other items on project list.

As Suffolk Owl Sanctuary is now designated as a Medium Sized Zoo, that has introduced the need for us to meet some significant challenges which the anticipated new licencing regulations are expected to require, our medium to long term strategy of Suffolk Owl Sanctuary is to develop further conservation-related objectives to satisfy these requirements.

In this regard we will be exploring opportunities, viabilities, locations and fund-raising options to establish a separate resource in which to extend our raptor rescue, rehab and hospital facilities. This will be to accommodate a more diverse range of birds including the now more prevalent hospital intakes of larger species including kites, buzzards and harriers.

To meet other conservation-based requirements of the new directives, we also plan to develop and curate a controlled environment as part of the resource where we can replace loss of habitat for small rodents, butterflies, bees, birds, bugs, hedgehogs, snakes and other small native species to encourage population growth, provide extended educational opportunities for bug trails, bird watching, etc. and meet the needs to recording wildlife population trends.

Financial review

The Charity has surplus income over expenditure for the year .

The retained reserves of the charity amounted to £1,302,012 (2021 - £1,140,203), represented by unrestricted funds of £1,285,388(2021 - £1,137,553) and a restricted fund of £16,624 (2021 - £2,650).

The principle source of funds remained donations from the public. These resources provided the main income to support the charities key objectives.

The Sanctuary operates all year round and income is donated on that basis: all expenditures are incurred as and when necessary.

The directors do not operate a policy whereby they specifically withhold funds for a rainy day: they have examined the charity's requirements for reserves in the light of the main risks to the organisation and do not foresee any liquidity problems nor anything else that could affect its going concern.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charities governing document are the Articles of Association.

The Charity is constituted as a company limited by guarantee and not having share capital. It is not part of a group.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Astridge
E Astridge
K Diamond (Resigned 1 August 2022)
A Mitchell
M Cady
J Chambers (Appointed 16 August 2022)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute up to £10 in the event of a winding up while they are a member and within one year following ceasing to be a member of the charity.

The organisation comprises five departments – Livestock; Education; Admin; Financial; and Maintenance – each with full-time line managers reporting to a full-time general manager who in turn is responsible to a managing director. This structure has proved largely sufficient to effectively maintain the management and day-to-day running

During 2022 the Suffolk Owl Sanctuary was staffed by a managing director, general manager, eight full time falconers; six full time and seasonal / part-time administrative staff; an education officer, two maintenance personnel and two financial personnel.

To replace two departing members of the livestock team, we were pleased to maintain and boost our resources by appointing two members of our 2021 trainee scheme to full-time employment in 2022 and similarly appoint a previous volunteer who had since graduated with a BSc degree in Ecology & Wildlife Conservation from Reading University, to our bird handling / hospital welfare team. We also added a full-time maintenance man and a full-time book-keeper/ data manager to our admin team.

Together this structure should provide a solid foundation for S.O.S. to meet the growing demands on the charity's conservation, rescue & rehab and educational initiatives on which to build upon to meet the challenging increase in services and administration requirements currently under discussion by Government's revision of Zoo regulations.

Employee involvement

Key department heads & staff are regularly involved in discussions, decisions and policies about all aspects of the running of the Sanctuary in relation to wildlife management & welfare, rescue & rehabilitation procedures, visitor welfare, out shows, education procedures, Health & Safety & HR matters.

Trustee induction and training

New trustees are provided information and guidance as to: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and are informed of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. The new trustees meet key employees and other trustees. The trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Governance

During the year the Trustees recognised an issue of subletting of a leased property for which implied regularity had hitherto been accepted by all trustees.

The matter relates to the subletting of a separate building covered by a lease to the Charity, although not within the confines of the main area of the Sanctuary's operation on the Stonham Barns complex where it is resident.

The building is used by the accounts department of the Charity and the remaining unused area is informally used by Owl Barn Limited, at a commercial rent beneficial to the income of the Charity.

As noted in these accounts Owl Barn Limited is a related party to the Charity. The Trustees C Astridge and E Astridge are also directors of Owl Barn Limited and were also the shareholders of Owl Barn Limited. Owl Barn Limited is now an employee-owned company.

The Charity had previously gained assurance that its governance protocols were satisfactory. However the Trustees acknowledged the requirement to seek permission from the Charity Commission to grant Owl Barn Limited a Non-Exclusive Licence to Occupy given the related party connection with the Charity.

The process of obtaining this consent began with the Charity Commission in 2022. At the time of this report this matter is still unresolved in as much as the resolution of a date-relevant detail of the drafted licence and the landlord's Letter of Agreement showed a minor discrepancy which is in the process of being addressed. Although there is uncertainty that consent may not be granted, the Trustees feel that this is unlikely given the long standing relationship with Owl Barn Limited, the acceptance by the unconflicted Trustees of the sub-letting and consent for the sub-letting having being granted by the freeholder of Stonham Barns. No provision for additional costs have been made in these accounts in the unlikely event consent is not granted.

Related Parties

The related party is Owl Barn Limited.

The trustees C Astridge and E Astridge are both directors of Owl Barn Limited. The trustee E Astridge is the company secretary for Owl Barn Limited. Both trustees were controlling shareholders in Owl Barn Limited until the company became an employee-owned company in 2022.

Reference and administrative details

Charity number:	1086565
Company Number:	04183127
Registered Office:	Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW
Auditors:	Jamen Jones, 77 Manor Way, North Harrow, Middlesex HA2 6BZ
Bankers:	HSBC Plc, 1 Mount Street, Diss, Norfolk, IP22 4QD
Key management personnel:	
General Manager	M Robinson

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Suffolk Owl Sanctuary (A company limited by guarantee) for the purpose of company law, are responsible for preparing the Trustees' 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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that Jamen Jones be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report, including the strategic report, was approved by the Board of Trustees.

.....

C Astridge
Trustee
Dated: 22/9/2023

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

Opinion

We have audited the financial statements of Suffolk Owl Sanctuary (A company limited by guarantee) (the 'Charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw your attention to Note 21 of the financial statements which describes the consent required from the Charity Commission for the grant of a Non-Exclusive Licence to occupy to a related party of the Charity. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work we have undertaken in the course of our audit:

- the information given in the trustees report for the financial year for which the financial statements are prepared, which includes the directors report and the strategic report prepared for the purposes of company law, is consistent wit the financial statements;and
- the strategic report and the directors report included within the Trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, were as follows:

- we identified the laws and regulations applicable to the charity through discussions with the trustees and other management
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements. These include, but are not limited to, compliance with the Charities Act 2011, tax and employment legislation
- we assessed the extent of compliance with the laws and regulations though making enquiries of the trustees and management and inspecting minutes and correspondence.

We assess the susceptibility of the charities financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud: and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with the laws and regulations.

To address the risk of fraud through management bias and override of controls, we

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journals to identify unusual transactions;
- Assess whether judgments and assumptions made in determining accounting estimated ere indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statements to underlying supporting documentation;
- reading minutes of meeting with those charged with governance; and
- enquiring of management as to actual and potential litigation claims.

There are inherent limitations in our audit procedures described above. The more removed the regulations are from the financial statements, the less likely we would become aware of non- compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ted Bansal (Senior Statutory Auditor)
for and on behalf of Jamen Jones

22 September 2023

Chartered Accountants
Statutory Auditor

77 Manor Way
North Harrow
Middlesex
HA2 6BZ

Jamen Jones is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	1,045,452	17,325	1,062,777	1,185,573	2,000	1,187,573
Charitable activities	4	57,662	-	57,662	67,344	-	67,344
Investments	5	1,026	-	1,026	15	-	15
Total income		1,104,140	17,325	1,121,465	1,252,932	2,000	1,254,932
Expenditure on:							
Raising funds	6	381,790	-	381,790	362,567	-	362,567
Charitable activities	7	575,143	3,351	578,494	506,258	-	506,258
Other	12	(628)	-	(628)	364	-	364
Total expenditure		956,305	3,351	959,656	869,189	-	869,189
Net income for the year/ Net movement in funds		147,835	13,974	161,809	383,743	2,000	385,743
Fund balances at 1 January 2022		1,137,553	2,650	1,140,203	753,810	650	754,460
Fund balances at 31 December 2022		1,285,388	16,624	1,302,012	1,137,553	2,650	1,140,203

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	14		299,471		227,868
Current assets					
Stocks	15	15,602		2,089	
Debtors	16	161,608		135,923	
Cash at bank and in hand		865,667		812,188	
		1,042,877		950,200	
Creditors: amounts falling due within one year	17	(40,336)		(37,865)	
Net current assets			1,002,541		912,335
Total assets less current liabilities			1,302,012		1,140,203
Income funds					
Restricted funds	19		16,624		2,650
Unrestricted funds			1,285,388		1,137,553
			1,302,012		1,140,203

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22/9/2023

C Astridge
Trustee

E Astridge
Trustee

Company Registration No. 04183127

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**25**		136,050		375,625
Investing activities					
Purchase of tangible fixed assets		(92,092)		(63,643)	
Proceeds on disposal of tangible fixed assets		8,495		1	
Interest received		1,026		15	
Net cash used in investing activities			(82,571)		(63,627)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			53,479		311,998
Cash and cash equivalents at beginning of year			812,188		500,190
Cash and cash equivalents at end of year			865,667		812,188

1 Accounting policies

Charity information

Suffolk Owl Sanctuary (A company limited by guarantee) is a company limited by guarantee registered in England & Wales. The registered office is Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Articles of Association the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the Coronavirus Job Retention Scheme grant; all conditions, with respect to the eligible costs being claimed, need to be met.

Income from government and other grants, whether 'capital' grants or 'revenue grants' are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met.

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of advertising and associated staff costs.

- Expenditure on charitable activities includes the direct costs associated with the day to day running of the sanctuary and associated support costs.

- Other expenditure represents those items not falling into any other heading.

The charity is not registered for VAT and therefore VAT is not recoverable. VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straight line
Fixtures and fittings	10% - 20% straight line
Computers	20% straight line
Motor vehicles	20% straight line
Livestock	This asset class is not depreciated

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Assets for distribution are recognised only when distributed. Assets given for use by the Charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 **Accounting policies** **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Donated Services

Donated services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	as restated £
Donations and gifts	644,187	-	644,187	756,788
Adoptions	96,206		96,206	89,734
Legacies receivable	281,869	-	281,869	270,613
Grants	11,034	17,325	28,359	57,029
Other	12,156	-	12,156	13,409
	1,045,452	17,325	1,062,777	1,187,573
For the year ended 31 December 2021	1,185,573	2,000		1,187,573
Grants receivable for core activities				
Coronavirus Job Retention Scheme	-	-	-	27,198
Local Authority Coronavirus Grant	-	-	-	21,431
Other grants	-	-	-	8,400
Other	11,034	17,325	28,359	-
	11,034	17,325	28,359	57,029

Donated goods and services

During the period the company was provided with administrative and bookkeeping services to assist the operations of the charity by Owl Barn Limited. In addition the company was provided with the use of bird livestock by Owl Barn Limited, before Owl Barn Limited donated it's entire collection of bird livestock to aid the charities purpose of education and attracting visitors to the sanctuary.

The value of donated services is calculated at £35,715 (2021 - £36,913). The value of the use of bird livestock has been estimated at £900 (2021 - £3,800). The value of bird livestock donated was £32,300.

The estimated notional value of these services and the value of bird livestock is recognised within incoming resources as a donation, and an equivalent charge included within staff costs and direct sanctuary costs.

Owl Barn Limited is a related party, see note 23 for further information.

4 Charitable activities

	Sales of Pellets & Books 2022 £	Sales of Pellets & Books 2021 £
Sales within charitable activities	47,262	52,944
Charitable rental income	10,400	14,400
	57,662	67,344

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	1,026	15

6 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising and publicity		
Advertising, Marketing & Publicity	250,925	265,956
Staff costs	101,525	73,549
Fundraising and publicity	352,450	339,505
Trading costs		
Cost of goods sold	29,340	23,062
	381,790	362,567

7 Charitable activities

	Sanctuary costs 2022 £	Sanctuary costs 2021 as restated £
Depreciation and impairment	54,722	41,142
Direct Sanctuary costs	46,788	39,869
Establishment costs	74,371	67,612
	175,881	148,623
Share of support costs (see note 8)	387,482	348,433
Share of governance costs (see note 8)	15,131	9,202
	578,494	506,258
Analysis by fund		
Unrestricted funds	575,143	506,258
Restricted funds	3,351	-
	578,494	506,258

8 Support costs

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Staff costs	342,643	-	342,643	312,853	Direct allocation
Motor & Travel	4,287	-	4,287	4,556	Direct allocation
Communications & IT	25,957	-	25,957	14,118	Direct allocation
Other Office Expenses	2,656	-	2,656	2,601	Direct allocation
Other expenses	11,939	-	11,939	14,305	Direct Allocation
Audit fees	-	9,900	9,900	8,700	Governance
Accountancy	-	2,400	2,400	660	Governance
Legal and professional	-	2,831	2,831	(158)	Governance
	387,482	15,131	402,613	357,635	
Analysed between					
Charitable activities	387,482	15,131	402,613	357,635	

9 Auditor's remuneration

Fees payable to the Charity's auditor and associates:	2022 £	2021 £
Audit of the Charity's annual accounts	9,900	8,700
Non-audit services		
Taxation compliance services	900	660
All other non-audit services	1,500	-
Total non-audit fees	2,400	660

The other non-audit services relate to the preparing of the statutory financial statements.

On 21 August 2023 the members of the company approved the principal terms of a limited liability agreement with Jamen Jones in relation to the year ended 31 December 2022. The principal terms of the agreement are that the liability of the auditor is limited to £41,250 for audit services and £10,000 for non-audit services.

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

A Mitchell was reimbursed a total of £680 for travelling expenses (2021 - Nil).

E Astridge was not remunerated during the year (2021 - Nil) for bookkeeping services.

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Trustees	5	5
Falconers & Bird Keepers	9	10
Administration	9	5
Maintenance	2	1
Total	25	21

Employment costs	2022 £	2021 £
Wages and salaries	390,688	360,686
Social security costs	42,512	20,669
Other pension costs	10,968	5,047
	444,168	386,402

11 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

12 Other

	2022	2021
	£	£
Net (Gain)/ loss on disposal of tangible fixed assets	(628)	364
	(628)	364

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Livestock	Total
	£	£	£	£	£	£
Cost or valuation						
At 1 January 2022	26,499	318,548	11,012	16,895	2,450	375,404
Additions	2,555	77,331	911	10,995	32,600	124,392
Disposals	-	(90)	(535)	(16,895)	-	(17,520)
Revaluation	-	-	-	-	9,800	9,800
At 31 December 2022	29,054	395,789	11,388	10,995	44,850	492,076
Depreciation and impairment						
At 1 January 2022	10,564	124,049	3,758	9,164	-	147,535
Depreciation charged in the year	4,639	45,997	2,051	2,036	-	54,723
Eliminated in respect of disposals	-	(90)	(399)	(9,164)	-	(9,653)
At 31 December 2022	15,203	169,956	5,410	2,036	-	192,605
Carrying amount						
At 31 December 2022	13,851	225,833	5,978	8,959	44,850	299,471
At 31 December 2021	15,935	194,498	7,254	7,731	2,450	227,868

14 Tangible fixed assets

(Continued)

Livestock were revalued at 31 December 2022 by the Head Falconer, M Robinson on an open market basis.

At 31 December 2022, had the revalued assets (Livestock) been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £35,659 (2021 - £3,059).

The revaluation increase/deficit is charged as an expense against the Charities income in the year.

15 Stocks

	2022	2021
	£	£
Raw materials and consumables	2,319	2,089
Finished goods and goods for resale	13,283	-
	15,602	2,089

16 Debtors

Amounts falling due within one year:	2022	2021
	£	£
Trade debtors	34,945	9,008
Other debtors	120,047	122,579
Prepayments and accrued income	6,616	4,336
	161,608	135,923

17 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Other taxation and social security		10,343	8,449
Deferred income	18	3,985	5,538
Trade creditors		11,209	8,349
Other creditors		1,446	1,124
Accruals and deferred income		13,353	14,405
		40,336	37,865

18 Deferred income

	2022	2021
	£	£
Other deferred income	3,985	5,538

18 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2022	2021
	£	£
Deferred income is included within:		
Current liabilities	3,985	5,538
Movements in the year:		
Deferred income at 1 January 2022	5,538	-
Released from previous periods	(10,323)	(4,441)
Resources deferred in the year	8,770	9,979
Deferred income at 31 December 2022	3,985	5,538

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£
The Hobson Charity	650	-	650	-	-	650
Trustees of Animal Survival International	-	2,000	2,000	-	-	2,000
Hack Pen Project	-	-	-	16,325	(3,351)	12,974
Animal Friends	-	-	-	1,000	-	1,000
	650	2,000	2,650	17,325	(3,351)	16,624

The grant from The Hobson Charity was in support of the non-salary material cost of building 10 nesting boxes for the owls. Due to the Covid-19 pandemic these nesting boxes were not constructed in the year. The intention of the company is to carry out this out during 2023

The grant from the Trustees of Animal Survival International was in support of the Nest Box Project. The intention of the company is to carry out this out during 2023.

The charity was award the following grants to support the Hack Pen project.

- Trustees of The Lord Belstead Charitable Trust - £500
- Trustees of The Geoffrey Burton Charitable Trust - £1,000
- Trustees of The Eleanor Grace Foundation - £825
- Trustees of Mrs L D Rope's Second Charitable Trust - £2,000
- Trustees of The Leslie Mary Carter Charitable Trust - £2,000
- Trustees of The Arthur Camp Foundation - £10,000

The charity was awarded £1,000 by Animal Friends towards the Raptor Hospital.

19 Restricted funds

(Continued)

20 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:						
Tangible assets	299,471	-	299,471	227,868	-	227,868
Current assets/(liabilities)	985,917	16,624	1,002,541	909,685	2,650	912,335
	1,285,388	16,624	1,302,012	1,137,553	2,650	1,140,203

21 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	37,000	37,000
Between two and five years	148,000	148,000
In over five years	224,833	239,833
	409,833	424,833

The operating leases represent leases of land and buildings from third parties.

22 Governance matters

During the year end the Trustees recognised an issue of subletting a leased property for which implied regularity had hitherto been accepted by all trustees.

The matter relates to the subletting of a separate building covered by a lease to the Charity, although not within the confines of the main area of the Sanctuary's operation on the Stonham Barns complex where it is resident.

An unused part of the building is informally used by Owl Barn Limited, at a commercial rent beneficial to the income of the Charity.

As noted in these accounts Owl Barn Limited is a related party to the Charity. The Trustees C Astridge and E Astridge are also directors of Owl Barn Limited and were also the shareholders of Owl Barn Limited until it an employee-owned company during the year.

During the year end the Trustees acknowledged the requirement to seek permission from the Charity Commission to grant Owl Barn Limited a Non-Exclusive Licence to Occupy given the related party connection with the Charity.

The process of obtaining this consent began with the Charity Commission in 2022.The matter is still unresolved in as much as the resolution of a date-relevant detail of the drafted licence and the landlord's Letter of Agreement show a minor discrepancy which is in the process of being addressed. Although there is uncertainty that consent may not be granted, The Trustees feel that this is unlikely given the long standing relationship with Owl Barn Limited, the acceptance by the unconflicted Trustees of the sub-letting and consent for the subletting having being granted by the freeholder of Stonham Barns. No provision for additional costs have been made in these accounts in the unlikely event consent is not granted.

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	36,184	36,022

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

Owl Barn Limited

C Astridge and E Astridge are the sole directors and E Astridge is the Company Secretary and they were both the controlling shareholders of Owl Barn Limited. During the year Owl Barn Limited became an employee-owned company. C Astridge and E Astridge are no longer the shareholders of Owl Barn Limited.

23 **Related party transactions** **(Continued)**

Owl Barn Limited supports the charity by including a donation form in its mailings, and as such has the facilities to collect donations for Suffolk Owl Sanctuary Limited; it also provides services to Suffolk Owl Sanctuary Limited. Below is a summary of the transactions between the two companies.

At the start of the year Owl Barn Limited owed £30,726 to Suffolk Owl Sanctuary Limited.

During the year Owl Barn Limited settled £16,630 of expenses incurred by Suffolk Owl Sanctuary Limited. In addition, funds were transferred to Suffolk Owl Sanctuary Limited in the amount of £191,070.

Purchases made from Owl Barn Limited amounted to £169,574. This included the purchase of shop stock in the sum of £17,759.

The total funds and expenses that Owl Barn Limited either settled or transferred and purchases made by Suffolk Owl Sanctuary came to £377,273.

During the year Owl Barn Limited collected funds on behalf Suffolk Owl Sanctuary Limited that amounted to £225,356.

The following amounts were charged by Suffolk Owl Sanctuary Limited to Owl Barn Limited;

£350 related to expenditure incurred by Suffolk Owl Sanctuary on behalf of Owl Barn Limited.

£10,400 rent costs charged to Owl Barn Limited.

In addition Suffolk Owl Sanctuary Limited paid £128,182 to Owl Barn Limited in settlement of amounts owed.

The total amount of funds and expenditure owed to Suffolk Owl Sanctuary Limited and paid by the company to Owl Barn Limited amounted to £364,288.

On 31 December 2022, Owl Barn Limited owed £17,740 to Suffolk Owl Sanctuary Limited. This is disclosed as follows

Included in Trade Debtors £20,360

Included in Trade Creditors £2,620

In addition to the above Owl Barn Limited also donated assets and services to the Charity totalling £68,915 (2021 - £43,363). Details of these donations are disclosed in Note 3 to the accounts.

Owl Barn Limited also transferred its gift shop trading activity over to the charity in the year at no cost.

23 Related party transactions

(Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2022	2021
	£	£
Owl Barn Limited	2,620	-

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2022		Amounts owed by related parties 2021	
	Balance	Net	Balance	Net
	£	£	£	£
Owl Barn Limited	20,360	20,360	30,726	30,726
	20,360	20,360	30,726	30,726

24 Legal staus of Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity while they are a member and within one year after they cease to be a member.

25 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	161,809	385,743
Adjustments for:		
Investment income recognised in statement of financial activities	(1,026)	(15)
(Gain)/loss on disposal of tangible fixed assets	(628)	364
Donated assets	(32,300)	(2,650)
Revaluation of Livestock	(9,800)	575
Depreciation and impairment of tangible fixed assets	54,722	41,142
Movements in working capital:		
(Increase) in stocks	(13,513)	(2,089)
(Increase) in debtors	(25,685)	(49,605)
Increase/(decrease) in creditors	4,024	(3,378)
(Decrease)/increase in deferred income	(1,553)	5,538
Cash generated from operations	136,050	375,625

26 Analysis of changes in net funds

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash at bank and in hand	812,188	53,479	865,667
	812,188	53,479	865,667

The Charity had no debt during the year.

SUFFOLK OWL SANCTUARY

England & Wales - Charity number 1086565

Accounts

Charity registration number 1086565

Company registration number 04183127 (England and Wales)

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Astridge E Astridge A Mitchell M Cady J Chambers	(Appointed 16 August 2022)
Secretary	C Astridge	
Charity number	1086565	
Company number	04183127	
Principal address	Stonham Barns Pettaugh Road Stonham Aspal Suffolk IP14 6AT	
Registered office	Suite 4 Stanmore Towers 8-14 Church Street Stanmore Middlesex HA7 4AW	
Auditor	Jamen Jones 77 Manor Way North Harrow Middlesex HA2 6BZ	

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

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SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's Objects are to promote the advancement of animal welfare, particularly but not exclusively the welfare of owls; for the benefit of the public, to relieve the suffering of animals in need of care and in attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment and successful, safe & healthy reproduction of animals; to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill-usage; and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

Achievements and performance

The effects of Covid-19 and Avian Influenza on the activities of Suffolk Owl Sanctuary during 2021
2021 was a year in which operational activity of S.O.S. was again handicapped as a result of pandemic-related lockdowns from early January though to mid May, and then also in December 2021 (through to April 2022).

On the positive side, the ability to conduct the Charity's primary function of providing care, respite, recuperation and release for injured wild owls and other birds of prey and also maintain high standards of husbandry for the captive-bred birds resident at the Sanctuary during these periods was unimpeded.

The hospital was kept open and injured birds received and treated expediently for the duration, and the captive-bred birds in our charge fed, kept clean, medicated and exercised as appropriate.

The Trustees are indebted to all the staff and volunteers for their hard work and support in keeping the Sanctuary operational during these times of risk to health and mental stress.

The effects of the lockdown meant the centre was closed to the public for some 13 weeks in the first part of the year and this reduction in visitor footfall impacted revenue.

The S.O.S. Raptor hospital was closed for two weeks in December 2021 as a result of the first of a series of local outbreaks of Avian Influenza. This was to prevent contaminated faecal matter of waterfowl passing overhead polluting our environs and spreading the disease to our birds, an inhibition which continued to disrupt the exercising of our flying team as the outbreaks persisted until April 2022.

Developments & Improvements in 2021
From late February onwards we were able to continue with our refurbishment, new builds and landscaping programmes. We continued the build the secluded block of off-show breeding and moulting aviaries behind the woodland walk through to completion by mid-year, built a hack-pen to accommodate some of the larger birds brought into the centre during their re-hab process; and started to demolish the old moulting & and imprint pens to increase the area of our works and storage compound, and create space for a future 'retirement village' for our older resident birds.

We also started the internal refurbishment with decking board cladding for the buzzard block and three other aviaries, a programme which will continue through 2022 and include the majority of all enclosures. This gives a much tidier, easier to clean and weather-resilient finish to most enclosures. Mir's old aviary that was demolished in 2020 was re-built from scratch and decked out, and we added an extra aviary for the Caracaras near to the flying ground from where they could be free-lofted. The big laurel bush near the flying owls was cut back, and all aviary perches and some ledges were refurbished with astroturf, new baths, furniture and hides as appropriate.

Staffing, Visitors & General Running
The Suffolk Owl Sanctuary was permanently staffed by a General Manager, full time falconers and full time and seasonal / part-time administrative and educational personnel, and two trainee falconers who joined the team for a year. Visitor numbered 24,323 during 2021 and were provided with visual, verbal and written information about the care and conservation of raptors and other native wildlife. Two demonstrations featuring our team of captive-bred birds were held daily from lockdown through to the end of September, and a free British Sign Language event was held in September for hearing-impaired visitors.

Raptor Hospital, Rescue and Rehabilitation
The Suffolk Owl Sanctuary maintains a First Aid Centre and Hospital facilities for injured wild owls and other birds of prey which are brought in by the public or collected by members of staff from situations of distress. We also took in birds from local veterinary practices where recuperation and release facilities were prescribed but unavailable to them, from the RSPCA, and some larger birds from another local raptor rescue charity as we have larger rehab facilities.

Our raptor hospital is now fully established with additional box racking and weighing equipment installed, and we also acquired new casting jackets, stethoscope, a new digital microscope which allows us to screen faecal samples on site, rather than having to send them off to our local vet for evaluation and results - this saves us a considerable amount of time and money.

Our continuing relationship with specialist avian veterinary Elliott Simpson of International Zoo Veterinary Group (IZVG) enables us to further improve and develop the level of care that we can offer injured or traumatised raptors whenever possible.

The number of birds cared for in the hospital included barn, tawny, little and long-eared owls plus kestrels, buzzards, red kite, sparrowhawk and peregrine species, many incapacitated as a result of road traffic accidents, injury or starvation. We are pleased and proud to have recorded a 52% success rate of those hospitalised birds released back to the wild after veterinary care & recuperation, the balance either dying of natural causes or being euthanised by the vet. We also took in a number of uninjured birds or branchers (young birds that have just left the nest) brought into the sanctuary in a fit state, these being released or hacked back to the wild without treatment, usually after a few days in our rehab aviaries.

Hack Pens
As part of our work rehabilitating rescued raptors we have extended the planned network of hack pens throughout the local farming and conservation-minded community, including a local museum interested in assisting our re-hab initiative. These hack pens allow us to erect soft release environments for larger as well as smaller raptors deemed fit and well enough to be released with the best possible chance of survival, and monitor their activity.

Wild Owl Nest Box Scheme
Our East Anglian Nest Box Scheme merged with the Thornham Owl Project some years ago, for which it provided equipment, storage, transport and manpower support. The purpose of the scheme is to provide, replace and refurbish wild owl nest boxes in the region and monitor wild owl and other bird of prey populations under a DEFRA Disturbance License.

Regrettably, neither the volunteers who operated the scheme nor staff were able to attend to the scheme during 2020 principally for covid-related reasons, and the hiatus continued through 2021. However, towards the end of the year plans were discussed and put in place to substantially regenerate the scheme by S.O.S. staff and with the help of a B.T.O. representative, in the following year.

Raptor Ringing
We began to ring raptors passing through our hospital on their way to release for the first time, this to enable B.T.O. reported sightings to be fed back to us as a method of tracking movements of previous releases from our hospital wherever possible.

Computer-based Record Keeping
We invested in cloud-based computer software during 2021 to enable recording Daily Reports, Animal Inventory, Measurements & Weights, Medical Records and Task Assignments accessible online to all appropriate staff to concur with Zoo Licence requirements.

Conservation Projects
SOS continued its association with Project Lugger through 2021, established to assist with halting the rapid decline of this species through a domestic breeding programme.

Our two golden eagles are paired with a view to breeding, with progeny to be donated to conservation projects in the UK.

The pool of vultures we have acquired play a valuable part of our displays by emphasising the plight of various endangered species to our visitors, and we plan to extend the variety of vulture species in the collection during the years ahead.

Education
Our education offer was developed further in 2021.

The comprehensive range of free online school / teacher packs & literature covering Foundation & Key Stages One & Two aspects of the curriculum was overhauled and expanded to cover a wider variety of teaching requirements including a comprehensive and growing range of downloadable fact sheets.

We participated in an educational outreach initiative by Suffolk Agricultural Association, providing Pellet Detectives kits which could be delivered by teachers involved in the scheme. 42 schools across Suffolk received a box, which also contained other activities such as a flatpack nest box for small birds, some sapling hedgerow species and wildflower mixes for planting, as well as resources and lesson plans to aid the teachers with the activities. These activities were delivered to over 1,000 students in March and April, and from which we received some very positive feedback.

On the lifting of covid lockdown, school and community group visits slowly began to pick up again, and we were awarded the Learning Outside the Classroom Quality badge, recognised as a trusted accreditation for learning providers offering a high standard of school visits to establishments like zoos, museums, etc. Interest in our online virtual sessions declined as lockdown was lifted.

Our Home Education Courses started Autumn 2021 and were successful over the winter months running on different days and times to allow more families to take part. Most sessions were split into ability level KS1, KS2 and KS3/4.

We published & circulated two new editions of the 'Stonham Screecher', our information & conservation-based newsletter created especially for youngsters and circulated free of charge to members.of the "Cobweb Club', and also downloadable free from our website.

The marketing of barn owl pellet dissection kits under the "Pellet Detectives" label grew substantially in popularity during the year, bringing this activity to the attention and participation of schools, home-ed groups and individual families across the UK.

Our Education Officer and a member of our admin team who often assists her during school visits etc., attended the online International Conservation Education Conference, run jointly by the International Zoo Educators Association and the European Association for Zoos and Aquariums.

Information and Publicity
We maintain a website - www.owl-help.org.uk - which provides information about the care and conservation of wild owls and other birds of prey, and responds to enquiries from members of the public concerning raptor welfare and related educational matters, throughout the UK and beyond.

Our website also includes a blog highlighting specific activities of the organisation during the year. In support we publish a series of 'help' pamphlets on specific subjects (species, breeding, nest boxes, etc.). Our comprehensive booklet on owl conservation, "Saving Britain's Owls" continues to be circulated on demand and was available free on request to the public.

Our use of social media to communicate continues to flourish, accumulating now 8700+ Facebook and 1750 Twitter followers, in addition to those on Instagram. Local press was used for pre- and post-launch advertising campaigns, supported by editorial features in many of the titles used. Spokespersons from the Suffolk Owl Sanctuary gave local media relevant information as to owl and other birds of prey conservation and related topics pertinent to the centre during the year.

Community
Our volunteer contingent continued to grow during the year, with regulars contributing invaluable help through the initial lockdown period, and substantial volunteer enquiries and recruitment numbers markedly increasing once it was lifted.

Places for students from local schools and local agricultural colleges wanting to come to the Centre for work experience also picked up once the country was out of lockdown.

We continued to liaise with Suffolk Constabulary during the year on wildlife crime in matters involving raptors.

Complementary Activities
As part of our stated intent to develop complementary activities, visitor information and advice encompassing other species of endangered wildlife is provided for visitors.

We have maintained a suitable habitat for hedgerow birds throughout the centre. Our Woodland Walk area is an environment in which natural nesting sites and habitats are sited together with conservation focussed butterfly feeders, bug houses and bee friendly planting areas are displayed. These practical measures were supported by our free publication 'Bees, Bugs and Butterflies' offering useful advice for creating wildlife friendly habitat in suburban and rural gardens.

The number of red squirrels in our small colony maintained in size during the year. However, we need to refurbish the squirrel enclosures in order to gain accreditation on the BIAZA stud book that manages the Captive Red Squirrel Breeding Programme to enable us to replenish livestock from member conservation groups in order to breed, continue donations of progeny and exchange bloodlines with others in the programme.

Towards the end of the year, we were able to re-engage our association with a neighbouring charity, Suffolk Prickles Hedgehog Rescue, and kick-start plans to open up the Hedgehog Hotel at S.O.S., purposed to provide overflow accommodation for hibernating hedgehogs in winter and nurture rehabilitating hogs prior to their release through spring and summer. Our staff underwent training sessions with Suffolk Prickles in preparation for the first intake to be received in the New Year following.

Fundraising

Historically, selective print and social media have proved the most cost-effective channels for reaching as large a well-targeted audience as possible with a complex message and limited budget.

We again primarily used the Owl Barn Gift Catalogue (courtesy of Owl Barn Limited) to distribute leaflets promoting our Adopt-an-Owl and other fund-raising packages The medium is used because it is unique in offering a large, focussed 'owl-friendly' audience on a year-round basis.

Evaluation of different media and alternative promotional channels (magazine & catalogue inserts, parcel dispatch inserts, door-drop distribution and on-line campaigns) offering potential overage of similar demographic, interest, age and gender profiles were conducted in 2021 but whilst remaining comparable in cost terms, alternative choices of promotional channels within our price range have failed in the past and still appear unlikely to deliver cost-effective response levels due to falling circulations and/or more disparate, less focussed audiences than our current choice of delivery channel.

Future Developments

Future plans include continuing to extending the number of off-site hack aviaries for monitored bird relief; regenerating our wild owl nest box scheme; completing construction of the new suite aviaries to enable progressive free-lofting of all of the captive-bred bird team for displays; replacing the remaining the two large aviaries demolished in 2020 for larger birds; building a new enclosure for our meerkat mob; and appointing another member of staff as a general handyman to work on developments at the centre and to curate, build, repair and install nest boxes as part of Wild Owl Nest Box Scheme. We also want to build aviaries for appropriate species in the Woodland Walk area; regenerate our opportunity to breed and donate Red Squirrels to accredited release programmes, and re-purpose the old Meerkat enclosure.

We plan to significantly extend usage of the new indoor space at SOS2 for educational and activity purposes in the years ahead, and to refurbish the front of the 'admin/reception/shop' barn to widen the entrance and allow easier access for wider invalid and baby buggies than currently possible.

Financial review

The Charity has surplus income over expenditure for the year .

The retained reserves of the charity amounted to £1,140,203 (2020 - £754,460), represented by unrestricted funds of £1,137,553 (2020 - £753,810) and a restricted fund of £2,650 (2020 - £650).

The principle source of funds remained donations from the public. These resources provided the main income to support the charities key objectives.

The Sanctuary operates all year round and income is donated on that basis: all expenditures are incurred as and when necessary.

The directors do not operate a policy whereby they specifically withhold funds for a rainy day; they have examined the charity's requirements for reserves in the light of the main risks to the organisation and do not foresee any liquidity problems nor anything else that could affect its going concern.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The charities governing document are the Articles of Association.

The Charity is constituted as a company limited by guarantee and not having share capital. It is not part of a group.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Astridge
E Astridge
K Diamond (Resigned 1 August 2022)
A Mitchell
M Cady
J Chambers (Appointed 16 August 2022)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute up to £10 in the event of a winding up while they are a member and within one year following ceasing to be a member of the charity.

Apart from the directors, there are at any one time an additional 16 members of staff.

The directors held four informal meetings throughout the year to review the general running of the Sanctuary and its objectives, hospital and rescue matters, activity calendar, promotional and advertising plans, staff levels, fund-raising and finances. Any extraordinary matters arising are dealt with on an ad hoc basis. The company also holds an annual Ethics Meeting with a local veterinarian and an independent observer to review its practices. We also have two veterinary checks annually in accordance with the requirements of our Zoo License.

Employee involvement
Key department heads & staff are regularly involved in discussions, decisions and policies about all aspects of the running of the Sanctuary in relation to wildlife management & welfare, rescue & rehabilitation procedures, visitor welfare, out shows, education procedures, Health & Safety & HR matters.

Trustee induction and training
New trustees are provided information and guidance as to: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and are informed of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. The new trustees meet key employees and other trustees. The trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Governance
Since the year end the Trustees recognised an issue of subletting of a leased property for which implied regularity had hitherto been accepted by all trustees.

The matter relates to the subletting of a separate building covered by a lease to the Charity, although not within the confines of the main area of the Sanctuary's operation on the Stonham Barns complex where it is resident.

The building is used by the accounts department of the Charity and the remaining unused area is informally used by Owl Barn Limited, at a commercial rent beneficial to the income of the Charity.

As noted in these accounts Owl Barn Limited is a related party to the Charity. The Trustees C Astridge and E Astridge are also directors of Owl Barn Limited and were also the shareholders of Owl Barn Limited. Owl Barn Limited is now an employee-owned company.

The Charity had previously gained assurance that its governance protocols were satisfactory. However since the year end date the Trustees acknowledged the requirement to seek permission from the Charity Commission to grant Owl Barn Limited a Non-Exclusive Licence to Occupy given the related party connection with the Charity.

The process of obtaining this consent began with the Charity Commission in 2022. At the time of this report this matter is still unresolved. Although there is uncertainty that consent may not be granted, the Trustees feel that this is unlikely given the long standing relationship with Owl Barn Limited, the acceptance by the unconflicted Trustees of the sub-letting and consent for the sub-letting having being granted by the freeholder of Stonham Barns. No provision for additional costs have been made in these accounts in the unlikely event consent is not granted.

Related Parties
The related party is Owl Barn Limited.

The trustees C Astridge and E Astridge are both directors of Owl Barn Limited. The trustee E Astridge is the company secretary for Owl Barn Limited. Both trustees were controlling shareholders in Owl Barn Limited until the company became an employee-owned company in 2022.

Reference and administrative details

Charity number:	1086565
Company Number:	04183127
Registered Office:	Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW
Auditors:	Jamen Jones, 77 Manor Way, North Harrow, Middlesex HA2 6BZ
Bankers:	HSBC Plc, 1 Mount Street, Diss, Norfolk, IP22 4QD

Key management personnel:

General Manager	M Robinson

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Suffolk Owl Sanctuary (A company limited by guarantee) for the purpose of company law, are responsible for preparing the Trustees' 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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that Jamen Jones be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report, including the strategic report, was approved by the Board of Trustees.

.....

C Astridge
Trustee
Dated: 27/10/2022

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

Opinion

We have audited the financial statements of Suffolk Owl Sanctuary (A company limited by guarantee) (the 'Charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw your attention to Note 21 of the financial statements which describes the consent required from the Charity Commission for the grant of a Non-Exclusive Licence to occupy to a related party of the Charity. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jamen Jones .....

Chartered Accountants
Statutory Auditor

77 Manor Way
North Harrow
Middlesex
HA2 6BZ

Jamen Jones is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020 as restated	Restricted funds 2020	Total 2020
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	1,185,573	2,000	1,187,573	1,054,287	650	1,054,937
Charitable activities	4	67,344	-	67,344	37,876	-	37,876
Investments	5	15	-	15	160	-	160
Total income		1,252,932	2,000	1,254,932	1,092,323	650	1,092,973
Expenditure on:							
Raising funds	6	339,505	-	339,505	266,868	-	266,868
Charitable activities	7	529,320	-	529,320	497,799	-	497,799
Other	13	364	-	364	2,859	-	2,859
Total resources expended		869,189	-	869,189	767,526	-	767,526
Net income for the year/ Net movement in funds		383,743	2,000	385,743	324,797	650	325,447
Fund balances at 1 January 2021							
As originally reported		*754,460*	*650*	*754,460*	*394,384*	-	*394,384*
Prior year adjustment	8		-	-	*34,629*	-	*34,629*
As restated		754,460	650	754,460	429,013	-	429,013
Fund balances at 31 December 2021		1,138,203	2,650	1,140,203	753,810	650	754,460

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	14		227,868		203,657
Current assets					
Stocks	15	2,089		-	
Debtors	16	135,923		86,318	
Cash at bank and in hand		812,188		500,190	
		950,200		586,508	
Creditors: amounts falling due within one year	17	(37,865)		(35,705)	
Net current assets			912,335		550,803
Total assets less current liabilities			1,140,203		754,460
Income funds					
Restricted funds	19		2,650		650
Unrestricted funds			1,137,553		753,810
			1,140,203		754,460

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....
C Astridge
Trustee

E. Astridge
.....
E Astridge
Trustee

Company Registration No. 04183127

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**25**		375,625		349,418
Investing activities					
Purchase of tangible fixed assets		(63,643)		(47,775)	
Proceeds on disposal of tangible fixed assets		1		1,549	
Interest received		15		160	
Net cash used in investing activities			(63,627)		(46,066)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			311,998		303,352
Cash and cash equivalents at beginning of year			500,190		196,838
Cash and cash equivalents at end of year			812,188		500,190

1 Accounting policies

Charity information

Suffolk Owl Sanctuary (A company limited by guarantee) is a company limited by guarantee registered in England & Wales. The registered office is Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Articles of Association the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the Coronavirus Job Retention Scheme grant; all conditions, with respect to the eligible costs being claimed, need to be met.

1 **Accounting policies** **(Continued)**

Income from government and other grants, whether 'capital' grants or 'revenue grants' are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of advertising and associated staff costs.

- Expenditure on charitable activities includes the direct costs associated with the day to day running of the sanctuary and associated support costs.

- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straight line
Fixtures and fittings	10% - 20% straight line
Computers	20% straight line
Motor vehicles	20% straight line
Livestock	This asset class is not depreciated

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Assets for distribution are recognised only when distributed. Assets given for use by the Charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

1 Accounting policies (Continued)

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Donated Services

Donated services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020 as restated
	£	£	£	£
Donations and gifts	750,316	-	750,316	760,895
Adoptions	96,206		96,206	89,734
Legacies receivable	270,613	-	270,613	105,398
Grants	55,029	2,000	57,029	87,041
Other	13,409	-	13,409	11,869
	1,185,573	2,000	1,187,573	1,054,937
For the year ended 31 December 2020	1,054,287	650		1,054,937
Grants receivable for core activities				
Coronavirus Job Retention Scheme	27,198	-	27,198	39,880
Local Authority Coronavirus Grant	21,431	-	21,431	35,933
Other grants	6,400	2,000	8,400	10,578
Other	-	-	-	650
	55,029	2,000	57,029	87,041

Donated goods and services

During the period the company was provided with administrative and bookkeeping services to assist the operations of the charity by Owl Barn Limited. In addition the company has been provided with the use of bird livestock to aid the charities purpose of education and attracting visitors to the sanctuary, also by Owl Barn Limited.

The value of donated services is estimated at £36,913 (2020 - £36,926). The value of the use of bird livestock has been estimated at £3,800 (2020 - £3,800). The estimated notional value of these services is recognised within incoming resources as a donation, and an equivalent charge included within staff costs and direct sanctuary costs.

During the period the company was also gifted computers with an estimated value of £2,650 by Owl Barn Limited.

The estimated notional value of these assets is recognised within incoming resources as a donation, and an equivalent amounts included in fixed asset additions.

Owl Barn Limited is a related party, see note 23 for further information.

4 Charitable activities

	Sales of Pellets & Books 2021 £	Sales of Pellets & Books 2020 £
Sales within charitable activities	52,944	23,476
Charitable rental income	14,400	14,400
	67,344	37,876

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	15	160

6 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising and publicity		
Advertising, Marketing & Publicity	265,956	199,668
Staff costs	73,549	67,200
Fundraising and publicity	339,505	266,868
	339,505	266,868

7 Charitable activities

	Sanctuary costs 2021 £	Sanctuary costs 2020 as restated £
Depreciation and impairment	41,142	29,119
Direct Sanctuary costs	62,931	42,868
Establishment costs	67,612	63,659
	171,685	135,646
Share of support costs (see note 9)	348,433	349,388
Share of governance costs (see note 9)	9,202	12,765
	529,320	497,799

8 Prior Year Adjustment

The brought forward reserves at 1 January 2020 were restated (in the prior period accounts) to include Gift Aid Income from HMRC received in 2020 that related to 2019. This amounted to £34,629.

9 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Staff costs	312,853	-	312,853	315,951	Direct allocation
Motor & Travel	4,556	-	4,556	2,613	Direct allocation
Communications & IT	14,118	-	14,118	14,024	Direct allocation
Other Office Expenses	2,601	-	2,601	2,709	Direct allocation
Other expenses	14,305	-	14,305	14,091	Direct Allocation
Audit fees	-	8,700	8,700	8,100	Governance
Accountancy	-	660	660	600	Governance
Legal and professional	-	(158)	(158)	4,065	Governance
	348,433	9,202	357,635	362,153	
Analysed between					
Charitable activities	348,433	9,202	357,635	362,153	

10 Auditor's remuneration

Fees payable to the Charity's auditor and associates:	2021 £	2020 £
Audit of the Charity's annual accounts	8,700	8,100
Non-audit services		
Taxation compliance services	660	600

On 16 August 2022 the members of the company approved the principal terms of a limited liability agreement with Jamen Jones in relation to the year ended 31 December 2021. The principal terms of the agreement are that the liability of the auditor is limited to £36,250 for audit services and £2,750 for non-audit services.

11 Trustees

The Charity trustees (or any persons connected with them) were not reimbursed expenses during the year.

E Astridge was not remunerated during the year (2020 - Nil) for bookkeeping services.

C Astridge, K Diamond, A Mitchell, and M Cady did not receive any remuneration in the year. J Chambers was appointed after the year end date.

12 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Trustees	5	5
Falconers & Bird Keepers	11	9
Administration	5	5
Total	21	19

Employment costs	2021 £	2020 £
Wages and salaries	360,686	356,261
Social security costs	20,669	21,742
Other pension costs	5,047	5,148
	386,402	383,151

There were no employees whose annual remuneration was more than £60,000.

13 Other

	2021	2020
	£	£
Net (Gain)/ loss on disposal of tangible fixed assets	364	2,859
	364	2,859

14 Tangible fixed assets

	Plant and equipmeht	Fixtures and fittings	Computers	Motor vehicles	Livestock	Total
	£	£	£	£	£	£
Cost or valuation						
At 1 January 2021	16,929	268,866	5,070	16,895	3,025	310,785
Additions	9,850	50,501	5,942	-	-	66,293
Disposals	(281)	(820)	-	-	-	(1,101)
Revaluation	-	-	-	-	(575)	(575)
At 31 December 2021	26,498	318,547	11,012	16,895	2,450	375,402
Depreciation and impairment						
At 1 January 2021	7,203	91,873	2,267	5,785	-	107,128
Depreciation charged in the year	3,403	32,869	1,491	3,379	-	41,142
Eliminated in respect of disposals	(43)	(693)	-	-	-	(736)
At 31 December 2021	10,563	124,049	3,758	9,164	-	147,534
Carrying amount						
At 31 December 2021	15,935	194,498	7,254	7,731	2,450	227,868
At 31 December 2020	9,726	176,993	2,803	11,110	3,025	203,657

18 Deferred income (Continued)

	2021	2020
	£	£
Deferred income is included within:		
Current liabilities	5,538	-
Movements in the year:		
Deferred income at 1 January 2021	-	-
Resources deferred in the year	5,538	-
Deferred income at 31 December 2021	5,538	-

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources	Balance at 1 January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£
The Hobson Charity	650	650	-	650
Trustees of Animal Survival International	-	-	2,000	2,000
	650	650	2,000	2,650

The grant from The Hobson Charity was in support of the non-salary material cost of building 10 nesting boxes for the owls. Due to the Covid-19 pandemic these nesting boxes were not constructed in the year. The intention of the company is to carry out this out during 2022.

The grant from the Trustees of Animal Survival International was in support of the Nest Box Project. The intention of the company is to carry out this out during 2022.

20 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	227,868	-	227,868	203,007	650	203,657
Current assets/ (liabilities)	912,335	-	912,335	550,803	-	550,803
	1,140,203	-	1,140,203	753,810	650	754,460

21 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	37,000	37,000
Between two and five years	148,000	148,000
In over five years	239,833	313,833
	424,833	498,833

The operating leases represent leases of land and buildings from third parties.

22 Events after the reporting date

Since the year end the Trustees recognised an issue of subletting a leased property for which implied regularity had hitherto been accepted by all trustees.

The matter relates to the subletting of a separate building covered by a lease to the Charity, although not within the confines of the main area of the Sanctuary's operation on the Stonham Barns complex where it is resident.

An unused part of the building is informally used by Owl Barn Limited, at a commercial rent beneficial to the income of the Charity.

As noted in these accounts Owl Barn Limited is a related party to the Charity. The Trustees C Astridge and E Astridge are also directors of Owl Barn Limited and were also the shareholders of directors of Owl Barn Limited. Owl Barn Limited is now an employee-owned company.

Since the year end date the Trustees acknowledged the requirement to seek permission from the Charity Commission to grant Owl Barn Limited a Non-Exclusive Licence to Occupy given the related party connection with the Charity.

The process of obtaining this consent began with the Charity Commission in 2022. Although there is uncertainty that consent may not be granted, The Trustees feel that this is unlikely given the long standing relationship with Owl Barn Limited, the acceptance by the unconflicted Trustees of the sub-letting and consent for the subletting having being granted by the freeholder of Stonham Barns. No provision for additional costs have been made in these accounts in the unlikely event consent is not granted.

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	36,022	35,500

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

Owl Barn Limited

C Astridge and E Astridge are the sole directors and E Astridge is the Company Secretary and they were both the controlling shareholders of Owl Barn Limited. Since the year end date C Astridge and E Astridge are no longer the shareholders of Owl Barn Limited. The company is now an employee-owned company.

23 **Related party transactions** **(Continued)**

Owl Barn Limited has the facilities to collect donations for Suffolk Owl Sanctuary Limited; it also settles the majority of the expenses on behalf of Suffolk Owl Sanctuary Limited. Below is a summary of the transactions between the two companies.

At the start of the year Owl Barn Limited owed £32,667 to Suffolk Owl Sanctuary Limited.

During the year Owl Barn Limited settled £195,123 of expenses incurred by Suffolk Owl Sanctuary Limited. In addition, funds were transferred to Suffolk Owl Sanctuary Limited in the amount of £138,532.

The total funds and expenses that Owl Barn Limited either settled or transferred to Suffolk Owl Sanctuary came to £333,655.

In addition a sales credit of £158 was transferred to Owl Barn Limited.

During the year Owl Barn Limited collected funds on behalf Suffolk Owl Sanctuary Limited that amounted to £312,343. In addition Owl Barn Limited collected sales in the sum of £536 on behalf of the charity.

The following amounts were paid by Suffolk Owl Sanctuary Limited on behalf of Owl Barn Limited;

£4,592 related to expenditures paid by Suffolk Owl Sanctuary on behalf of Owl Barn Limited.

£14,400 rent costs transferred to Owl Barn Limited

The total amount of funds and expenditure owed to Suffolk Owl Sanctuary Limited totalled £304,756.

On 31 December 2021, Owl Barn Limited owed £30,726 to Suffolk Owl Sanctuary Limited.

In addition to the above Owl Barn Limited also donated assets and services to the Charity totalling £43,363 (2020 - £40,726). Details of these donations are disclosed in Note 3 to the accounts.

23 **Related party transactions** **(Continued)**

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2021		Amounts owed by related parties 2020	
	Balance	Net	Balance	Net
	£	£	£	£
Owl Barn Limited	30,726	30,726	32,667	32,667
	30,726	30,726	32,667	32,667

The funds retained by Owl Barn Limited are to be applied solely for the purpose of settling expenses for Suffolk Owl Sanctuary.

24 **Legal staus of Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity while they are a member and within one year after they cease to be a member.

25 **Cash generated from operations**	2021	2020
	£	£
Surplus for the year	385,743	325,447
Adjustments for:		
Investment income recognised in statement of financial activities	(15)	(160)
Loss on disposal of tangible fixed assets	364	2,859
Donated assets	(2,650)	(275)
Revaluation of Livestock	575	734
Depreciation and impairment of tangible fixed assets	41,142	29,119
Movements in working capital:		
(Increase) in stocks	(2,089)	-
(Increase) in debtors	(49,605)	(30,310)
(Decrease)/increase in creditors	(3,378)	22,004
Increase in deferred income	5,538	-
Cash generated from operations	375,625	349,418

26 **Analysis of changes in net funds**

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash at bank and in hand	500,190	311,998	812,188
	500,190	311,998	812,188

The Charity had no debt during the year.

SUFFOLK OWL SANCTUARY

England & Wales - Charity number 1086565

Accounts

Charity Registration No. 1086565

Company Registration No. 04183127 (England and Wales)

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Astridge E Astridge K Diamond A Mitchell M Cady	 (Appointed 12 February 2020)
Secretary	C Astridge	
Charity number	1086565	
Company number	04183127	
Principal address	Stonham Barns Pettaugh Road Stonham Aspal Suffolk IP14 6AT	
Registered office	Suite 4 Stanmore Towers 8-14 Church Street Stanmore Middlesex HA7 4AW	
Auditor	Jamen Jones 77 Manor Way North Harrow Middlesex HA2 6BZ	

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

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SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charity's objects are to promote the advancement of animal welfare, particularly but not exclusively the welfare of owls; for the benefit of the public, to relieve the suffering of animals in need of care and in attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment and successful, safe & healthy reproduction of animals; to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill-usage; and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

An additional Trustee was added to the board during 2020.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

Achievements and performance

The effects of Covid-19 on the activities of Suffolk Owl Sanctuary during 2020

2020 was a year in which operational activity of S.O.S. was severely handicapped due to pandemic-related lockdowns from March to July 2020 and November 2020 through to April 2021.

On the positive side, the ability to conduct the Charity's primary function of providing care, respite, recuperation and release for injured wild owls and other birds of prey and also maintain high standards of husbandry for the captive-bred birds resident at the Sanctuary, were unimpeded.

This was due to the diligence and dedication of all falconry and admin staff to their responsibilities throughout the pandemic who, despite the necessity to reduce the workforce for most of the lockdown periods due to furloughing arrangements, were working as teams at under 50% full strength for much of the time. The hospital was kept open and injured birds received and treated expediently for the duration, and the captive-bred birds in our charge fed, kept clean, medicated and exercised as appropriate.

Because both periods of lockdown in 2020 prevented the public visiting the centre, the furlough scheme was embraced because closure for the most part reduced the amount of work available to sustain a full complement of staff effectively; in the interests of allowing staff who were on site the space to work safely and effectively whilst keeping socially distanced; and because the 80% contribution towards the wages of staff under the furlough scheme made some contribution towards reduced visitor income.

By mutual agreement, during lockdowns the majority of outside staff worked in teams turn-and-turn-about for fortnightly periods, excepting the weeks prior to re-opening when preparations were made to make the centre safely Covid-secure, and a full complement of outside staff was in work. The admin team kept things going with a skeleton staff throughout both lockdown periods.

The Trustees are indebted to all the staff and volunteers for their hard work and support in keeping the Sanctuary operational during periods which were, for all, concerning and mentally stressful times.

On the negative side, the effects of the pandemic substantially reduced the annual footfall of visitors to the centre which negatively affected income; interrupted the smooth running of the centre, from bird acclimatisation regimes to staff holiday opportunities; precluded any meaningful activity in monitoring the wild owl nest box scheme by the volunteers who run it due to them having to self-isolate for much of the year, and resulted in educational activity – particularly school visits – being curtailed.

Developments & Improvements
Without the public at large within the centre for much of the year we were able to complete a great deal of remedial work in terms of addressing small repairs to aviaries and other structures throughout. This included refurbishing perches in all aviaries and some ledges with astroturf, and replacing new baths, furniture and hides as appropriate.

As part of Covid-secure preparations for reopening we brought forward the planned demolition of two large aviaries and refurbishment of the spaces created: it is planned to replace these aviaries once circumstances allow. We also added extra walkways and more visitor seating around the flying ground to facilitate social distancing; one-way thoroughfares were set up, sanitising stations introduced and cautionary signage placed throughout the centre.

As a precaution against overcrowding, a limit of 200 visitors was determined as a safe number to maintain 2-metre self-distancing and an advance booking system introduced to enable timed admissions to stagger arrivals and avoid congestion at reception and within. The retail area was removed from the reception area and reorganised to allow a free flow of visitors in and out of the centre. Temperature taking, Test-&-Trace and all required PPE elements and disciplines were introduced for the benefit of staff and visitors, and staff training undertaken.

Finally, to replace a series of end-of-life accommodations, we began the planned building of a suite of 16 new off-show aviaries for birds moulting, recuperating and breeding as appropriate.

Visitors
The Suffolk Owl Sanctuary is permanently staffed by a General Manager, full time falconers and full time and seasonal / part-time administrative and educational personnel. Visitors numbered 11,971 during 2020 and were provided with visual, verbal and written information about the care and conservation of raptors and other native wildlife.

Raptor Hospital, Rescue and Rehabilitation
The Suffolk Owl Sanctuary maintains a First Aid Centre and Hospital facilities for injured wild owls and other birds of prey which are brought in by the public or collected by members of staff from situations of distress. We also took in birds from local veterinary practices where recuperation and release facilities were prescribed but unavailable to them, from the RSPCA, and some larger birds from another local raptor rescue charity as we have larger rehab facilities.

Our raptor hospital is now fully established with additional box racking and weighing equipment installed. Our extended relationship with specialist avian veterinary practice Aquila has enabled us to extend the level of care so that we can offer some of the best available for injured or traumatised raptors whenever possible.

The number of birds cared for in the hospital included barn, tawny, little and long-eared owl plus kestrel, buzzard, hobby, red kite, sparrowhawk and peregrine species as a result of road traffic accidents, injury or starvation. We recorded a 36% success rate of those released back to the wild after veterinary care & recuperation, the balance either dying of natural causes or being euthanised by the vet. We also took in a number of uninjured birds or branchers (young birds that have just left the nest) brought into the sanctuary in a fit state that were released or hacked back to the wild without treatment, usually after a few days in our rehab aviaries.

Hack Pens
As part of our work rehabilitating rescued raptors we have established the first of a planned network of hack pens throughout the local farming community which allow us to do a soft release of larger raptors deemed fit and well enough to be released with the best possible chance of survival, and monitor their activity.

Wild Owl Nest Boxes
Our East Anglian Nest Box Scheme is merged with the Thornham Owl Project, for which it provides equipment, storage, transport and manpower support. The purpose of the scheme is to provide, replace and refurbish wild owl nest boxes in the region and monitor wild owl and other bird of prey populations under a DEFRA Disturbance License.

Regrettably, however, neither volunteers or staff were able to attend to the scheme during 2020, principally for covid-related reasons, including the self-isolation of the two key members of the team, including the licensed ringer.

Conservation Projects
SOS continued its association with Project Lugger through 2020, established in 2019 to assist with halting the rapid decline of this species through a domestic breeding programme.

Our two golden eagles are paired with a view to breeding, with progeny to be donated to conservation projects in the UK.

The pool of vultures we have acquired play a valuable part of our displays by emphasising the plight of various endangered species to our visitors.

Education
We were pleased to welcome a dedicated Education Officer to the team in August 2020 and benefitted from a surge in social media and digital exposure and increased engagement with schools and colleges as a result.

Our online education offer which includes a comprehensive range of free online school / teacher packs & literature covering Foundation & Key Stages One & Two aspects of the curriculum were overhauled and expanded to cover a larger variety of teaching requirements

Although the number of visits to and from schools, home-education and youth groups was curtailed because of pandemic-related restrictions, we added 'virtual sessions' to our education offer which resulted in successfully reaching out to a numbers of education establishments and home-education groups from around the U.K.

We published & circulated two free editions of the 'Stonham Screecher', our information & conservation-based newsletter created especially for youngster post to members of the Cobweb Club.

The marketing of barn owl pellet dissection kits under the "Pellet Detectives" label has proved very successful in bringing this activity to he attention and participation of schools and home-ed groups across the UK.

Information and Publicity
We maintain a website - www.owl-help.org.uk - which provides information about the care and conservation of wild owls and other birds of prey, and responds to enquiries from members of the public concerning raptor welfare and related educational matters, throughout the UK and beyond. Our website also includes a blog highlighting specific activities of the organisation during the year. In support we publish a series of 'help' pamphlets on specific subjects (species, breeding, nest boxes, etc.). Our comprehensive booklet on owl conservation, "Saving Britain's Owls" continues to be circulated on demand and was available free on request to the public.

Our use of social media to communicate is flourishing, with approaching 6000 Facebook and 1500 Twitter followers by the end of the year and we added Instagram the platforms we use. Local press was used for pre- and post-launch advertising campaigns, supported by editorial features in many of the titles used.

Suffolk Owl Sanctuary is proud to have its staff be successful as runners-up in the 'Animal Charity Team of the Year' category of the Petplan & ADCH Animal Charity Awards 2020.

Community
Spokespersons from the Suffolk Owl Sanctuary gave local media relevant information as to owl and other birds of prey conservation and related topics pertinent to the centre during the year.

S.O.S. worked with HMP to help integrate long-terms offenders back to the workplace by providing day release positions alongside our staff and team of volunteers.

Our volunteer contingent grew during the year and contributed invaluable help throughout the lockdown periods.

Places for students from local schools and local agricultural colleges wanting to come to the Centre for work experience were in a lull throughout the year.

We liaised with Suffolk Constabulary throughout the year on wildlife crime in matters involving raptors.

Complementary Activities
As part of our stated intent to develop complementary activities, visitor information and advice encompassing other species of endangered wildlife is provided for visitors. We have maintained a suitable habitat for hedgerow birds throughout the centre. Our Woodland Walk area is an environment in which natural nesting sites and habitats are sited together with conservation focussed butterfly feeders, bug houses and bee friendly planting areas are displayed. These practical measures were supported our our free publication 'Bees, Bugs and Butterflies' offering useful advice for creating wildlife friendly habitat in suburban and rural gardens.

The number of red squirrels in our hitherto productive breeding colony reduced in size during the year due to demise through age-related natural causes. We await future opportunities to replenish livestock as soon as suitable candidates are available from other conservation groups.

A Hedgehog Happy Garden leaflet was produced to complement static displays around the Hedgehog Hotel.

Fundraising
Historically, selective print and social media have proved the most cost-effective channels for reaching as large a well-targeted audience as possible with a complex message and limited budget. Our 2020 "Save Our Sanctuary" campaign ran through all channels and was significantly successful in raising much needed funds to helped sustain the Charity and its activities through the pandemic and into 2021.

We again primarily used the Owl Barn Gift Catalogue to distribute leaflets promoting the campaign and our Adopt-an-Owl fund-raising package, The medium is used because it is unique in offering a large, focussed 'owl-friendly' audience on a year-round basis, supported by Suffolk Owl Sanctuary branding and editorial in each edition of the catalogue and on their website.

Further evaluation of different media and alternative promotional channels (magazine & catalogue inserts, parcel dispatch inserts, door-drop distribution and on-line campaigns) offering potential overage of similar demographic, interest, age and gender profiles were conducted but testing was put on hold until 2021. Whilst often comparing favourably in cost terms, alternative choices of promotional channel have in the past failed to deliver cost-effective response levels.

Future Developments
Our aim to consolidate the recent investment in the new extension by extending our on-site educational offer on a year-round basis using the building and other facilities was unfortunately undermined by restrictive indoor Covid-secure guidance, but the opportunities will be address again as soon as conditions allow.

Future plans include the completion of the suite of rehab and moulting aviaries, and extending the number of off-site hack aviaries for monitored bird relief. We aim to replace the traditional but now outmoded weatherings at the Sanctuary with new aviaries which will enable free-lofting of all of the captive-bred bird team ahead of the proposed new animal welfare legislation coming into force. We also plan to replace the three large aviaries demolished during the year. We also plan to add some young blood to our team of falconers by recruiting two trainee bird handlers. A major ambition if to get our nest box scheme back on track as soon as we can.

Financial review
The Charity has surplus income over expenditure for the year .

The retained reserves of the charity amounted to £754,460 (2019 - £429,013), represented by unrestricted funds of £753,810 and a restricted fund of £650.

The principle source of funds remained donations from the public. These resources provided the main income to support the charities key objectives.

The Sanctuary operates all year round and income is donated on that basis: all expenditures are incurred as and when necessary.

The directors do not operate a policy whereby they specifically withhold funds for a rainy day: they have examined the charity's requirements for reserves in the light of the main risks to the organisation and do not foresee any liquidity problems nor anything else that could affect its going concern.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The charities governing document are the Articles of Association.

The Charity is constituted as a company limited by guarantee and not having share capital. It is not part of a group.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Astridge
E Astridge
K Diamond
A Mitchell
M Cady (Appointed 12 February 2020)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute up to £10 in the event of a winding up while they are a member and within one year following ceasing to be a member of the charity.

Apart from the directors, there are at any one time an additional 14 members of staff.

The directors held four informal meetings throughout the year to review the general running of the Sanctuary and its objectives, hospital and rescue matters, activity calendar, promotional and advertising plans, staff levels, fund-raising and finances. Any extraordinary matters arising are dealt with on an ad hoc basis. The company also holds an annual Ethics Meeting with a local veterinarian and an independent observer to review its practices. We also have two veterinary checks annually in accordance with the requirements of our Zoo License.

Related Parties
The related party is Owl Barn Limited.

The trustee C Astridge is the sole director of Owl Barn Limited. The trustee E Astridge is the company secretary for both Owl Barn Limited. Both trustees are controlling shareholders in Owl Barn Limited.

Reference and administrative details

Charity number:	1086565
Company Number:	04183127
Registered Office:	Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW
Auditors:	Jamen Jones, 77 Manor Way, North Harrow, Middlesex HA2 6BZ
Accountants:	Michael King & CO, Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW
Bankers:	HSBC Plc, 1 Mount Street, Diss, Norfolk, IP22 4QD

Key management personnel:

General Manager	M Robinson

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Suffolk Owl Sanctuary (A company limited by guarantee) for the purpose of company law, are responsible for preparing the Trustees' 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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charity will continue in operation.

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

Auditor

Jamen Jones were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report, including the strategic report, was approved by the Board of Trustees.

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C Astridge
Secretary
Dated: 26/10/2021

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

Opinion

We have audited the financial statements of Suffolk Owl Sanctuary (A company limited by guarantee) (the 'Charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

The prior year's financial statements and comparative figures have not been subject to a audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ted Bansal (Senior Statutory Auditor)
for and on behalf of Jamen Jones

26/10/2021

Chartered Accountants
Statutory Auditor

77 Manor Way
North Harrow
Middlesex
HA2 6BZ

Jamen Jones is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019 as restated
		£	£	£	£
Income from:					
Donations and legacies	3	1,054,287	650	1,054,937	969,251
Charitable activities	4	37,876	-	37,876	27,470
Investments	5	160	-	160	455
Total income		1,092,323	650	1,092,973	997,176
Expenditure on:					
Raising funds	6	266,868	-	266,868	304,499
Charitable activities	7	497,799	-	497,799	483,097
Other	13	2,859	-	2,859	474
Total resources expended		767,526	-	767,526	788,070
Net income for the year/ Net movement in funds		324,797	650	325,447	209,106
Fund balances at 1 January 2020					
As originally reported		*394,384*	-	*394,384*	*186,633*
Prior year adjustment	8	*34,629*	-	*34,629*	*33,274*
As restated		429,013	-	429,013	219,907
Fund balances at 31 December 2020		753,810	650	754,460	429,013

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

All income and expenditure relate to unrestricted funds.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 as restated £	2019 as restated £
Fixed assets					
Tangible assets	14		203,657		189,868
Current assets					
Debtors	15	86,318		56,008	
Cash at bank and in hand		500,190		196,838	
		586,508		252,846	
Creditors: amounts falling due within one year	16	(35,705)		(13,701)	
Net current assets			550,803		239,145
Total assets less current liabilities			754,460		429,013
Income funds					
Restricted funds	17		650		-
Unrestricted funds			753,810		429,013
			754,460		429,013

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26/10/2021

C Astridge
Trustee

E Astridge
Trustee

Company Registration No. 04183127

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	22		349,418		252,888
Investing activities					
Purchase of tangible fixed assets		(47,775)		(157,094)	
Proceeds on disposal of tangible fixed assets		1,549		6,000	
Interest received		160		455	
Net cash used in investing activities			(46,066)		(150,639)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			303,352		102,249
Cash and cash equivalents at beginning of year			196,838		94,589
Cash and cash equivalents at end of year			500,190		196,838

1 Accounting policies

Charity information

Suffolk Owl Sanctuary (A company limited by guarantee) is a company limited by guarantee registered in England & Wales. The registered office is Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Articles of Association the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the Coronavirus Job Retention Scheme grant; all conditions, with respect to the eligible costs being claimed, need to be met.

1 Accounting policies **(Continued)**

Income from government and other grants, whether 'capital' grants or 'revenue grants' are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of advertising and associated staff costs.

- Expenditure on charitable activities includes the direct costs associated with the day to day running of the sanctuary and associated support costs.

- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straight line
Fixtures and fittings	10% - 20% straight line
Motor vehicles	20% straight line
Livestock	This asset class is not depreciated

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Assets for distribution are recognised only when distributed. Assets given for use by the Charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1 Accounting policies **(Continued)**

1.12 Donated Services

Donated services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019 as restated
	£	£	£	£
Donations and gifts	754,423	-	754,423	457,542
Adoptions	96,206		96,206	89,734
Legacies receivable	105,398	-	105,398	400,066
Grants	86,391	650	87,041	9,480
Other	11,869	-	11,869	12,429
	1,054,287	650	1,054,937	969,251
For the year ended 31 December 2019	969,251	-		969,251
Grants receivable for core activities				
Coronavirus Job Retention Scheme	39,880	-	39,880	-
Local Authority Coronavirus Grant	35,933	-	35,933	-
Other grants	10,578	-	10,578	-
Other	-	650	650	9,480
	86,391	650	87,041	9,480

Donated goods and services

During the period the company was provided with administrative and bookkeeping services to assist the operations of the charity by Owl Barn Limited. In addition the company has been provided with the use of bird livestock to aid the charities purpose of education and attracting visitors to the sanctuary, also by Owl Barn Limited.

The value of donated services is estimated at £36,926 (2019 - £18,605). The value of the use of bird livestock has been estimated at £3,800 (£2019 - £3,800). The estimated notional value of these services is recognised within incoming resources as a donation, and an equivalent charge included within staff costs and direct sanctuary costs.

Owl Barn Limited is a related party, see note 20 for further information.

During the period the company was also gifted a Vermiculated Owl. The gift has been estimated at £275. This addition is included at the estimated cost and an equivalent amount recognised within incoming resources.

4 Charitable activities

	Sales of Pellets & Books 2020	Sales of Pellets & Books 2019
	£	£
Sales within charitable activities	23,476	13,070
Charitable rental income	14,400	14,400
	37,876	27,470

5 Investments

	Unrestricted funds 2020	Unrestricted funds 2019
	£	£
Interest receivable	160	455

6 Raising funds

	Unrestricted funds 2020	Unrestricted funds 2019
	£	£
Fundraising and publicity		
Advertising, Marketing & Publicity	199,668	250,347
Staff costs	67,200	54,152
Fundraising and publicity	266,868	304,499
	266,868	304,499

7 Charitable activities

	Sanctuary costs 2020 £	Sanctuary costs 2019 as restated £
Depreciation and impairment	29,119	27,045
Direct Sanctuary costs	42,868	49,374
Establishment costs	63,659	64,404
	135,646	140,823
Share of support costs (see note 9)	349,388	328,562
Share of governance costs (see note 9)	12,765	13,712
	497,799	483,097

8 Prior Year Adjustment

The prior years results have been restated to include Gift Aid Income from HMRC received in 2020 that related to 2019. This amounted to £36,629. A similar adjustment was made to restate the comparatives for Gift Aid Income from HMRC received in 2019 that related to 2018.

The 2019 comparatives have also been restated to include the value of donated services received in 2019.

9 Support costs

	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Staff costs	315,951	-	315,951	302,122	Direct allocation
Motor & Travel	2,613	-	2,613	5,256	Direct allocation
Communications & IT	14,024	-	14,024	13,754	Direct allocation
Other Office Expenses	2,709	-	2,709	3,282	Direct allocation
Other expenses	14,091	-	14,091	4,148	Direct Allocation
Audit fees	-	8,100	8,100	-	Governance
Accountancy	-	600	600	3,570	Governance
Legal and professional	-	4,065	4,065	10,142	Governance
	349,388	12,765	362,153	342,274	
Analysed between					
Charitable activities	349,388	12,765	362,153	342,274	

Accountancy represents the non-audit fee for the year. (2019 - Accountancy represents the fee charged by the Independent Examiner)

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the Charity's auditor and associates:	2020	2019
	£	£
Audit of the Charity's annual accounts	8,100	-
Non-audit services		
Taxation compliance services	600	-

On 30 July 2021 the members of the company approved the principal terms of a limited liability agreement with Jamen Jones in relation to the year ended 31 December 2020. The principal terms of the agreement are that the liability of the auditor is limited to £33,750 for audit services and £2,500 for non-audit services.

11 Trustees

The Charity trustees (or any persons connected with them) were not reimbursed expenses during the year.

E Astridge was not remunerated during the year (2019 - Nil) for bookkeeping services.

C Astridge, K Diamond, A Mitchell and M Cady did not receive any remuneration in the year.

12 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Trustees	5	4
Falconers & Bird Keepers	9	11
Fundraising	-	1
Administration	5	5
Total	19	21

Employment costs	2020 £	2019 £
Wages and salaries	356,261	330,941
Social security costs	21,742	20,357
Other pension costs	5,148	4,976
	383,151	356,274

There were no employees whose annual remuneration was £60,000 or more.

13 Other

	2020 £	2019 £
Net (Gain)/ loss on disposal of tangible fixed assets	2,859	474
	2,859	474

14 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Motor vehicles	Livestock	Total
	£	£	£	£	£
Cost or valuation					
At 1 January 2020	31,153	233,434	16,895	3,484	284,966
Additions	7,468	40,307	-	275	48,050
Disposals	(16,622)	(4,875)	-	-	(21,497)
Revaluation	-	-	-	(734)	(734)
At 31 December 2020	21,999	268,866	16,895	3,025	310,785
Depreciation and impairment					
At 1 January 2020	19,818	72,874	2,406	-	95,098
Depreciation charged in the year	3,339	22,401	3,379	-	29,119
Eliminated in respect of disposals	(13,687)	(3,402)	-	-	(17,089)
At 31 December 2020	9,470	91,873	5,785	-	107,128
Carrying amount					
At 31 December 2020	12,529	176,993	11,110	3,025	203,657
At 31 December 2019	11,335	160,560	14,489	3,484	189,868

Livestock were revalued at 31 December 2020 by the Head Falconer, M Robinson on an open market basis.

At 31 December 2020, had the revalued assets (Livestock) been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £3,059 (2019 - £3,149).

The revaluation deficit is charged as an expense against the Charities income in the year.

15 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Trade debtors	4,111	252
Other debtors	77,479	55,756
Prepayments and accrued income	4,728	-
	86,318	56,008

16 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	11,520	8,123
Trade creditors	4,088	2,278
Other creditors	1,519	-
Accruals and deferred income	18,578	3,300
	35,705	13,701

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources	Balance at 1 January 2020	Incoming resources	Balance at 31 December 2020
	£	£	£	£
The Hobson Charity	-	-	650	650

The grant from The Hobson Charity was in support of the non-salary material cost of building 10 nesting boxes for the owls. Due to the Covid-19 pandemic these nesting boxes were not constructed in the year. The intention of the company is to carry out this out during 2021.

18 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019
	£	£	£	£
Fund balances at 31 December 2020 are represented by:				
Tangible assets	203,007	650	203,657	189,868
Current assets/(liabilities)	550,803	-	550,803	239,145
	753,810	650	754,460	429,013

19 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
Within one year	37,000	37,000
Between two and five years	148,000	148,000

19 Operating lease commitments **(Continued)**

In over five years	313,833	350,833
	498,833	535,833

The operating leases represent leases of land and buildings from third parties.

20 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	35,500	34,231

Transactions with related parties
During the year the Charity entered into the following transactions with related parties:

20 Related party transactions **(Continued)**

Owl Barn Limited

Chris Astridge is the sole director and his wife Elaine Astridge is the Company Secretary and they are both the controlling shareholders of Owl Barn Limited.

Owl Barn Limited has the facilities to collect donations for Suffolk Owl Sanctuary Limited; it also settles the majority of the expenses on behalf of Suffolk Owl Sanctuary Limited. Below is a summary of the transactions between the two companies.

At the start of the year Owl Barn Limited owed £21,127 to Suffolk Owl Sanctuary Limited.

During the year Owl Barn Limited settled £177,141 of expenses incurred by Suffolk Owl Sanctuary Limited. In addition, funds were transferred to Suffolk Owl Sanctuary Limited in the amount of £116,756.

The total funds and expenses that Owl Barn Limited either settled or transferred to Suffolk Owl Sanctuary came to £293,897.

During the year Owl Barn Limited collected funds on behalf Suffolk Owl Sanctuary Limited that amounted to £276,337. In addition, the following amounts were paid by Suffolk Owl Sanctuary Limited on behalf of Owl Barn Limited;

£14,700 related to expenditures paid by Suffolk Owl Sanctuary on behalf of Owl Barn Limited.

£14,400 rent costs transferred to Owl Barn Limited.

The total amount of funds and expenditure owed to Suffolk Owl Sanctuary Limited totalled £304,756.

On 31 December 2020, Owl Barn Limited owed £32,667 to Suffolk Owl Sanctuary Limited.

20 Related party transactions (Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2020	2019
	£	£

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2020		Amounts owed by related parties 2019	
	Balance	Net	Balance	Net
	£	£	£	£
Owl Barn Limited	32,667	32,667	21,127	21,127
	32,667	32,667	21,127	21,127

The funds retained by Owl Barn Limited are to be applied solely for the purpose of settling expenses for Suffolk Owl Sanctuary.

21 Legal staus of Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity while they are a member and within one year after they cease to be a member.

22 Cash generated from operations

	2020	2019
	£	£
Surplus for the year	325,447	209,106
Adjustments for:		
Investment income recognised in statement of financial activities	(160)	(455)
Loss on disposal of tangible fixed assets	2,859	474
Donated assets	(275)	-
Revaluation of Livestock	734	-
Depreciation and impairment of tangible fixed assets	29,119	27,045
Movements in working capital:		
(Increase)/decrease in debtors	(30,310)	27,724
Increase/(decrease) in creditors	22,004	(11,006)
Cash generated from operations	349,418	252,888

23 **Analysis of changes in net funds**

	At 1 January 2020	Cash flows	At 31 December 2020
	£	£	£
Cash at bank and in hand	196,838	303,352	500,190
	196,838	303,352	500,190

The Charity had no debt during the year.