

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**

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**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

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# 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**

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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 as 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.



# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 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.

# **SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)**

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

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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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 regenerate 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.



# **SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)**

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

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### ***Information and Publicity***

We maintain a website - [www.owl-help.org.uk](http://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.



# **SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)**

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

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **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 coverage 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.

# **SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)**

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

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **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

A Mitchell

M Cady

J Chambers

(Resigned 1 August 2022)

(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.



# **SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)**

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

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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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.

# **SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)**

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

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **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 been 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



# **SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)**

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

**FOR THE YEAR ENDED 31 DECEMBER 2022**

### **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)**

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#### **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.



# **SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

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

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#### **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 with 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 through making enquiries of the trustees and management and inspecting minutes and correspondence.



# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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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 £
<b><u>Income from:</u></b>							
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
<b>Total income</b>		<b>1,104,140</b>	<b>17,325</b>	<b>1,121,465</b>	<b>1,252,932</b>	<b>2,000</b>	<b>1,254,932</b>
<b><u>Expenditure on:</u></b>							
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
<b>Total expenditure</b>		<b>956,305</b>	<b>3,351</b>	<b>959,656</b>	<b>869,189</b>	<b>-</b>	<b>869,189</b>
<b>Net income for the year/ Net movement in funds</b>		<b>147,835</b>	<b>13,974</b>	<b>161,809</b>	<b>383,743</b>	<b>2,000</b>	<b>385,743</b>
Fund balances at 1 January 2022		1,137,553	2,650	1,140,203	753,810	650	754,460
<b>Fund balances at 31 December 2022</b>		<b>1,285,388</b>	<b>16,624</b>	<b>1,302,012</b>	<b>1,137,553</b>	<b>2,650</b>	<b>1,140,203</b>

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

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		299,471		227,868
<b>Current assets</b>					
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	
<b>Creditors: amounts falling due within one year</b>	17	(40,336)		(37,865)	
Net current assets			1,002,541		912,335
<b>Total assets less current liabilities</b>			1,302,012		1,140,203
<b>Income funds</b>					
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.

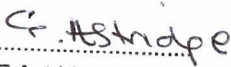
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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



# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 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.



# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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).

# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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.



# **SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **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.

# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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
	<u>1,045,452</u>	<u>17,325</u>	<u>1,062,777</u>	<u>1,187,573</u>
For the year ended 31 December 2021	<u>1,185,573</u>	<u>2,000</u>		<u>1,187,573</u>
<b>Grants receivable for core activities</b>				
Coronavirus Job Retention Scheme	-	-	-	27,198
Local Authority Coronavirus Grant	-	-	-	21,431
Other grants	-	-	-	8,400
Other	11,034	17,325	28,359	-
	<u>11,034</u>	<u>17,325</u>	<u>28,359</u>	<u>57,029</u>

### 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 its 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.

# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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
	<u>57,662</u>	<u>67,344</u>

### 5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	1,026	15
	<u>1,026</u>	<u>15</u>

### 6 Raising funds

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



# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Charitable activities

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

### 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
	<u>387,482</u>	<u>15,131</u>	<u>402,613</u>	<u>357,635</u>	
Analysed between					
Charitable activities	<u>387,482</u>	<u>15,131</u>	<u>402,613</u>	<u>357,635</u>	

# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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
<b>Non-audit services</b>		
Taxation compliance services	900	660
All other non-audit services	1,500	-
<b>Total non-audit fees</b>	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
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
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

# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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
	<u>(628)</u>	<u>364</u>

### 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 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 14 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers	Motor vehicles £	Livestock £	Total £
<b>Cost or valuation</b>						
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
<b>Depreciation and impairment</b>						
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
<b>Carrying amount</b>						
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



# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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	-
	<u>15,602</u>	<u>2,089</u>

### 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
	<u>161,608</u>	<u>135,923</u>

### 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
		<u>40,336</u>	<u>37,865</u>

### 18 Deferred income

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

# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 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.

# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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
	<u>1,285,388</u>	<u>16,624</u>	<u>1,302,012</u>	<u>1,137,553</u>	<u>2,650</u>	<u>1,140,203</u>

### 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
	<u>409,833</u>	<u>424,833</u>

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



# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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.

# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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.

# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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	-
	<u>2,620</u>	<u>-</u>

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
	<u>20,360</u>	<u>20,360</u>	<u>30,726</u>	<u>30,726</u>

### 24 Legal status 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.



# SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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
	<b>Cash generated from operations</b>	<b>136,050</b>	<b>375,625</b>

## 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.