

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.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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FOR THE YEAR ENDED 31 DECEMBER 2024

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

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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.

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FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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

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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.

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FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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FOR THE YEAR ENDED 31 DECEMBER 2024

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.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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)

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 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 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)

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £ (restated)
	Notes						
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

		2024		2023	
	Notes	£	£	£	£
Fixed assets				(restated)	
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 £	£	2023 £ (restated)	£
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

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

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 2024

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 2024

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
	<u>1,075,608</u>	<u>8,640</u>	<u>1,084,248</u>	<u>1,531,056</u>
For the year ended 31 December 2023	<u>1,529,956</u>	<u>1,100</u>		<u>1,531,056</u>

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
	<u>519</u>	<u>8,640</u>	<u>9,159</u>	<u>11,650</u>

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.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>49,259</u>	<u>50,693</u>

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)
<u>Fundraising and publicity</u>		
Advertising, Marketing & Publicity	181,148	166,908
Staff costs	164,271	111,722
	<u>345,419</u>	<u>278,630</u>
<u>Trading costs</u>		
Cost of goods sold	22,611	23,678
	<u>368,030</u>	<u>302,308</u>

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>268,101</u>	<u>222,867</u>
Share of support costs (see note 9)	447,067	402,577
Share of governance costs (see note 9)	26,401	15,464
	<u>741,569</u>	<u>640,908</u>
Analysis by fund		
Unrestricted funds	739,855	634,830
Restricted funds	1,714	6,078
	<u>741,569</u>	<u>640,908</u>

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.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>447,067</u>	<u>26,401</u>	<u>473,468</u>	<u>418,041</u>	
 Analysed between Charitable activities	<u>447,067</u>	<u>26,401</u>	<u>473,468</u>	<u>418,041</u>	

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		(restated)
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
	<u> </u>	<u> </u>

11 Auditor's remuneration

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

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

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Other

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

15 Taxation

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

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>19,089</u>	<u>18,866</u>

18 Debtors

	2024 £	2023 £ (restated)
Amounts falling due within one year:		
Trade debtors	33,420	32,605
Other debtors	45,534	43,577
Prepayments and accrued income	290,931	615,886
	<u>369,885</u>	<u>692,068</u>
Amounts falling due after more than one year:		
Prepayments and accrued income	132,583	-
	<u>132,583</u>	<u>-</u>
Total debtors	<u>502,468</u>	<u>692,068</u>

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

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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
		<u>69,314</u>	<u>86,178</u>

20 Deferred income

	2024 £	2023 £ (restated)
Other deferred income	<u>5,072</u>	<u>5,331</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £ (restated)
Deferred income is included within:		
Current liabilities	<u>5,072</u>	<u>5,331</u>
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	<u>11,548</u>	<u>10,700</u>
Deferred income at 31 December 2024	<u>5,072</u>	<u>5,331</u>

21 Retirement benefit schemes

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

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.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>11,646</u>	<u>8,640</u>	<u>(1,714)</u>	<u>18,572</u>

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
	<u>16,624</u>	<u>1,100</u>	<u>(6,078)</u>	<u>11,646</u>

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.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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
	£	£	£	£
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:			
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

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>370,000</u>	<u>350,833</u>

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 subletting 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.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>10,154</u>	<u>30,947</u>

The following amounts were outstanding at the reporting end date:

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

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 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 2024

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
		<u>1,027,283</u>	<u>201,848</u>	<u>1,229,131</u>

The Charity had no material debt during the year.