

**THE BARN OWL CENTRE LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Robert Powell
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The Barn Owl Centre Ltd Contents

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The Barn Owl Centre Ltd
Company No. 04147016
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Reference and Administrative Details

Trustees

Mr Vincent Jones
Mrs Jean Houston
Mr Kevin Treadwell
Ms Juliette Holley

Charity Number

1097410

Company Number

04147016

Independent Examiner

Robert Powell ICAEW
Robert Powell
Chartered Accountants
Ground Floor, Olympus House
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**The Barn Owl Centre Ltd
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Vincent Jones

Trustee

31 December 2025

The Barn Owl Centre Ltd
Independent Examiner's Report to the Trustees of The Barn Owl Centre Ltd
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Powell ICAEW
31 December 2025
Ground Floor, Olympus House
Olympus Business Park
Gloucester
GL2 4NF

The Barn Owl Centre Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		2025	2024
		Unrestricted	Unrestricted
		funds	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
The Barn Owl Centre Ltd		100,109	103,354
EXPENDITURE ON:			
Charitable activities:	3		
The Barn Owl Centre Ltd		(120,804)	(144,381)
NET EXPENDITURE		(20,695)	(41,027)
NET MOVEMENT IN FUNDS		(20,695)	(41,027)
RECONCILIATION OF FUNDS:			
Total funds brought forward		263,477	304,504
TOTAL FUNDS CARRIED FORWARD	11	242,782	263,477

The notes on pages 6 to 9 form part of these financial statements.

The Barn Owl Centre Ltd
Balance Sheet
As At 31 March 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	7	254,698	254,698
		<u>254,698</u>	<u>254,698</u>
CURRENT ASSETS			
Cash at bank and in hand		-	16,229
		<u>-</u>	<u>16,229</u>
Creditors: Amounts Falling Due Within One Year	8	(4,466)	-
		<u>(4,466)</u>	<u>16,229</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>250,232</u>	<u>270,927</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
Creditors: Amounts Falling Due After More Than One Year	9	(7,450)	(7,450)
		<u>242,782</u>	<u>263,477</u>
NET ASSETS			
FUNDS OF THE CHARITY			
Unrestricted Funds		242,782	263,477
TOTAL FUNDS	11	<u>242,782</u>	<u>263,477</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr Vincent Jones

Trustee

31 December 2025

The notes on pages 6 to 9 form part of these financial statements.

The Barn Owl Centre Ltd
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

The Barn Owl Centre Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 04147016 and registered charity number 1097410. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Nil
Plant & Machinery	Nil
Motor Vehicles	Nil
Fixtures & Fittings	Nil

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Analysis of Expenditure

		2025	
	Activities undertaken directly	Support costs (see note 4)	Total
	£	£	£
The Barn Owl Centre Ltd	55,125	65,679	120,804
		2024	
	Activities undertaken directly	Support costs (see note 4)	Total
	£	£	£
The Barn Owl Centre Ltd	59,610	84,771	144,381

The Barn Owl Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Support Costs

	2025
	The Barn Owl Centre Ltd
	£
Employee costs	41,515
Premises expenses	2,089
General administration	22,075
	<u>65,679</u>
	2024
	The Barn Owl Centre Ltd
	£
Employee costs	41,423
Premises expenses	21,752
General administration	21,596
	<u>84,771</u>

5. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>38,105</u>	<u>38,126</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

6. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

7. Tangible Assets

	Land & Property				
	Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
As at 1 April 2024	240,469	5,904	8,992	4,298	259,663
As at 31 March 2025	<u>240,469</u>	<u>5,904</u>	<u>8,992</u>	<u>4,298</u>	<u>259,663</u>
Depreciation					
As at 1 April 2024	-	1,968	2,997	-	4,965
As at 31 March 2025	<u>-</u>	<u>1,968</u>	<u>2,997</u>	<u>-</u>	<u>4,965</u>
Net Book Value					
As at 31 March 2025	<u>240,469</u>	<u>3,936</u>	<u>5,995</u>	<u>4,298</u>	<u>254,698</u>
As at 1 April 2024	<u>240,469</u>	<u>3,936</u>	<u>5,995</u>	<u>4,298</u>	<u>254,698</u>

The Barn Owl Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Bank loans and overdrafts	4,466	-

9. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Other loans	7,450	7,450

10. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due between one and five years:		
Other loans	7,450	7,450

11. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	263,477	100,109	(120,804)	242,782
Total funds	263,477	100,109	(120,804)	242,782

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	304,504	103,354	(144,381)	263,477
Total funds	304,504	103,354	(144,381)	263,477

12. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£

13. Related Party Disclosures

The Barn Owl Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

14. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

The Barn Owl Centre Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
The Barn Owl Centre Ltd		
Income from charitable activities	100,109	103,354
	100,109	103,354
	100,109	103,354
EXPENDITURE ON:		
Charitable Activities:		
The Barn Owl Centre Ltd		
Cost of raising funds	(55,125)	(59,610)
Wages and salaries	(38,105)	(38,126)
Travel and subsistence expenses	(3,410)	(3,297)
Other premises costs	(2,089)	(21,752)
Legal fees	-	(513)
General administration costs	(22,075)	(21,083)
	(120,804)	(144,381)
	(120,804)	(144,381)
NET EXPENDITURE	(20,695)	(41,027)