

COMPANY REGISTRATION NUMBER 05296745

WORLD OWL TRUST
FINANCIAL STATEMENTS

31 MARCH 2022

Charity Number 1107529

SAINT & CO
Chartered Accountants
12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

WORLD OWL TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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WORLD OWL TRUST
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YEAR ENDED 31 MARCH 2022

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

CHAIRMAN'S REPORT

It is 50 years since the World Owl Trust had its embryonic beginnings on the West Coast of Cumbria. Originally started as the British Owl Breeding and Release Scheme or **BOBARS**. Working to save Barn Owls in particular, it has morphed and changed along the way becoming the World Owl Trust and going on to be one of, if not the greatest **Owl** conservation charity in the World, leading the way in Owl breeding and conservation and will again reach those heights which its founder, mentor to many and current member, Tony Warburton MBE dreamed of. That is our ever present goal and inspiration for what we now do.

This year felt like it was slowly getting back to normal and gaining some renewed traction for WOT with Schools starting to open up to external providers we have been able to start growing a School visit and Educational program, focusing on Owl conservation and Awareness across Cumbria and Yorkshire, the aim is to repeat these bookings yearly and grow the number of schools who are booking us.

Thanks to Silverband Falconry WOT are now a regular provider for Darlington Council's School Holiday Programme which involves talks, handling and flying sessions for children in areas of Darlington with some of the greatest economic and social challenges. These sessions often include some of the children from previous workshops and many of them are starting to recall information from those sessions and engage in the further workshops much more than they first did. On many of the first visits the young people were just looking at a group of cute Owls and had no concept of the differences and importance of each species, they are now developing that awareness, recognition and understanding.

Things felt very positive as we came out of the other side of covid only to find that there was a cost of living crisis developing and inflation was beginning to ramp up. Time will tell but for the first time it feels like we may actually be fortunate not having a centre at the moment. Increasing costs for electricity and wages would have put pressure on the running of one and we may have seen a drop in gate numbers as people tighten their belts. That isn't to say that we aren't still looking for a new site. We are looking harder than ever after we received an amazing Legacy of just over £250,000. This has secured the Trust's future for several years but doesn't allow us to rest on our laurels, we are searching hard with the hope of being able to invest some of this legacy as well as the others we have received in previous years for the development of a World Owl Centre.

During the spring we managed to access a business consultation through Cumbria Growth hub, this was to review where the Trust was in terms of business, to highlight some areas that we should work on and help us to work on those areas. The main outcome was to highlight the fact that we are a team that is spread thinly and our lack of the most current social media platforms and content which would attract new younger audiences. Tik Tok and Instagram are now being used to a greater extent although we still need to do more and create more video content. We are also directly talking to approximately 500 people per week about the Trust and spreading a message of Owl conservation refreshing an old campaign of the Trust's "Welly High Grass". We are likely never to see measurable benefits from this but it does echo Plant Life's "No mow May" which they ran this year and is another message aimed at the person in the street which encourages them to make small changes in their own life to help a larger conservation goal. Anecdotally we are speaking to people who say they are going to do it when they get home.

We were left in the position last year when Alan and Ivan stood down of not being a quorate committee as set out by our Articles of association, leaving us only able to operate with the goal of recruiting new Trustees. We have done this now and co opted Elaine Watson and David Brookes on to the committee

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in the spring. We hope that you will elect them to sit as full Trustees shortly, they both bring a wide range of experience to the board from the public and private sectors and we look forward to being able to work with them in the coming years.

We have lacked an elected Chair and as such I have filled the role reluctantly. Laura has very kindly agreed to stand for election as Chairwoman and she will be perfect for the role with her conservation background and event and public management skills. After Tony stood down at the end of 2021 it feels like the board are almost starting a fresh but with a good idea of where the Trust has been and what it has been through.

The sad news I have to report is that we are losing our Treasurer Mike Fielder, he remains as a Trustee but is having to step down as Treasurer to allow time to care for elderly family members. I am very sorry to lose him from the role but am pleased he has agreed to stay on as a Trustee, his down to earth, to the point view is just what we need to foster for the longevity of WOT and the development of the World Owl Centre.

Our hands-on conservation work has over come its hiatus with us starting to erect Barn Owl boxes again, partly through the valuable help of Dennis Round who has been able to fulfil requests for boxes to the Trust in the south of Cumbria and through Richard putting some indoor boxes in modern steel framed buildings in the Eden Valley, we plan to continue this work as funds allow.

Further to this Richard has met with the Highways agency Ecologist working on the A66 dual carriageway and have made some good progress in the protection of Owls along the length of the road's development. As an off shoot of this he has made the first tentative steps towards working with Eden Rivers Trust and using of their riparian buffer zones for the conservation of all Owl species, in particular Tawnies and Barn Owls.

The hope is to erect some Owl boxes in the already existing buffer strips and in new ones as they are created. This of course relies on funding and thanks must go as always to everyone who has donated and continued their memberships we are eternally grateful. Special thanks must go to Alan Peace who stood down as a Trustee last year but has continued to visit community groups and give talks about WOT and to Ivan Ellis who also stood down but has run a fundraiser this summer and managed to pressgang a friend from Sutton Coldfield to attending with a Bengal Eagle Owl for that extra WOW factor for fundraising. I must also thank Richard who completed a sponsored run of sadistic proportions one weekend in May and managed to raise just over a thousand pounds some of this will be put towards nest boxes which can be erected in 2023.

As always, huge thanks go to Jen, Wendy and Joy in the office for keeping us running and to you dear members for your continued support in these uncertain times. We couldn't do it without you all.

Jacinta Cooper
Acting Chair

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OBJECTIVES AND ACTIVITIES

The charity's objectives are the conservation and protection of wildlife, in particular owls and their habitat, the education of the public regarding owls and the relief of sick and injured wildlife, in particular owls.

The policies adopted in furtherance of these objectives are running conservation programmes in the UK and overseas and the breeding, display, welfare and promotion of owls at the World Owl Centre and other venues. There has been no change in these during the period.

The Trust relies on a dedicated team of volunteers. We are grateful for their help at the Centre assisting the Keeping Staff, in the Office and also in the field. Volunteers have many skills to offer and these are invaluable to the Trust from the preparation of our annual accounts and website hosting, to fundraising at events and nest box building. The Trust thanks all volunteers for their tireless work and commitment.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular Trustees consider our planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENTS AND PERFORMANCE

We have looked at several possible sites over the past year, the long-term strategy for the Trust being to obtain a long-term secure lease or preferably purchase a site which will allow us to open the World Owl Centre. These sites have been ruled out because of problems such as asbestos roofing, difficulties in negotiating a suitable agreement or an inability to afford the cost. The search goes on and we are looking at all the Commercial property vendors as well as exploring and growing our networks as far as possible. Commercial vendors seem to view us as not worth bothering with, probably unable to afford the high rents they are looking for on commercial properties of a suitable size. We have been talking to Eden District Council and the area looked at has not been ruled out but having shown an interest the council are now looking to see just what price can be obtained for it. Even though a recent attempt to sell or lease failed. These wheels are inevitably turning slowly and we wait for it to be released onto the market so we can put in a proposal.

In the late summer of 2021 we received notice of a large, and exceptionally generous legacy to be left by the late Stephen John Tuttle, the final sum amounting to £260,000. I think everyone was dumbfounded and the plan is to use as much of this as possible in the acquisition and development of a centre.

Schools and outreach programmes are starting back up and while not yet close to supporting the Trust they are slowly building and will hopefully build further with word of mouth as well as being able to repeat book. They are run using a tried and test formula which has attracted a large number of bookings in years previous to the outbreak of the pandemic. It will take a while but these will grow.

With the inevitable changes of staff at Rodbaston over time, the management have looked to reduce the number of owls kept at the college. This coincided with both Alan Peace and Ivan Ellis wanting to step down as Trustees and pull back from visiting Rodbaston as regularly. With no other regular volunteers there to provide out of college hours care for the Owls the decision was made to relocate them remaining birds to Whiteacres. This has resulted in the bulk of the collection being housed in the one location now.

Limited breeding so as not to over produce a saturated market, has continued with rarer birds, resulting in a Mackinder's Eagle Owl chick. In February our unsuccessful Pharaohs Eagle Owls were

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separated and the female was sent to the Scottish Owl Centre with the hope of making a more compatible pair. In return they sent a Male European Scops owl and Asian brown wood Owl female to us to make up pairs.

Raju Acharya hasn't been able to run the Nepal Owl festival again due to covid but does plan to run it again in early 2023, we hope to be able to fundraise in some way to be able to support him.

I haven't been able to speak (the two Bills), Bill Hesketh and Bill Murphy to see how the Trough of Bowland European Eagle Owls have done.

The 2021(March 21 – March 22) breeding report for Barn Owls was horrendous, possibly one of the worst years with a crash year for voles and one particular nest which has produce young every year since the Eighties not producing any young at all. We think this crash in vole numbers was linked to the late very cold April and slow start to the growing season reducing cover for voles and slowing the start of their breeding season. Thank goodness this year is looking more positive.

Richard Cooper

FINANCIAL REVIEW

The Statement of Financial Activities (incorporating the Income and Expenditure Account) shows a net income for the year of £211,012 (2020/21: Deficit £16,721). Income for the year has increased by £219,868 to £333,944 and expenditure has decreased by £7,865 to £122,932. A very generous and substantial legacy has now placed the Trust in a strong financial position which clearly provides many more options in the Trust's search for a permanent home. The collection has now been re-grouped and housed at Whiteacres, mostly in new re-usable aviaries.

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. We still currently have reserves considerably in excess of this policy as we work to develop a new World Owl Centre.

PLANS FOR FUTURE PERIODS

As stated above, the Trust has now consolidated the collection at Whiteacres as a breeding centre. We will continue to work in partnership with other owl conservation groups, NGO's and breeding centers on new conservation initiatives. The Trust is making every possible endeavor to find a new home for the World Owl Centre and the current strong financial position should open up many more opportunities.

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	World Owl Trust
Charity registration number	1107529
Company registration number	05296745
Principal office	World Owl Trust Millstones Bootle Millom Cumbria LA19 5TJ
Registered office	World Owl Trust Millstones Bootle Millom Cumbria LA19 5TJ

THE TRUSTEES

The Trustees who served the company during the period were as follows:

Jacinta Cooper	Acting Chair
Mike Fielder	Hon. Treasurer
Darryl Atkinson	
Laura Hull	

Chief Executive Officer	Richard Cooper
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Independent Examiners	Saint & Co Chartered Accountants 12/13 Church Street Whitehaven Cumbria CA28 7AY
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Bankers	National Westminster Bank plc 71 Lowther Street Whitehaven Cumbria CA28 7AG
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Solicitors	Cartmell Shepherd Viaduct House Carlisle Cumbria CA3 8EZ
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STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Company Limited by Guarantee and is governed by its Memorandum and Articles of Association. It is managed by the Board of Trustees who meet bi-monthly. The day to day management is delegated to the Chief Executive. All the Trustees are members of the Company and guarantee to contribute £1 in the event of a winding up.

The Trust seeks to maintain a balance of Trustees with the appropriate knowledge and experience. Applications may be received or the existing Trustees may approach potential applicants and they may be co-opted during the year to attend Trustee meetings and their appointments will be put before members at the Annual General Meeting. Trustees are encouraged to attend relevant courses to keep up to date with current developments.

The Trust works with other Conservation NGO's and private individuals including the Zoological Genetics Unit of the Royal Zoological Society of Scotland (DNA analysis); Friends of Nature Nepal; Houston Nature Centre, Minnesota; Natural England; United Utilities; RSPB; The Conservation Partnership; Global Owl Project; Hawk & Owl Trust; Cumbria Wildlife Trust; Carlisle City Council; Cumbria Tourism; Cumbria Environmental Waste Management; Ministry of Defense; Forestry Commission; Lune Rivers Trust; Denton Woodcraft; Lake District National Park.

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.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. The Trustees 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.

INDEPENDENT EXAMINERS

Ian Scott, BA (Hons) FCA DChA, Saint & Co, as Independent Examiner is deemed to be reappointed.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

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PAY POLICY FOR SENIOR STAFF

The Trustees consider the Board of Trustees and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in note 14 to the accounts. Senior staff are remunerated in accordance with salaries representative of the charities size and sector.

Registered office:

World Owl Trust
Millstones
Bootle
Millom
Cumbria LA19 5TJ

Signed by order of the Trustees
JACINTA COOPER

Trustee



Date: 14-09-22

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WORLD OWL TRUST

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 9 to 18.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The Trustees (who are also the directors of World Owl Trust for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

INDEPENDENT EXAMINER'S STATEMENT

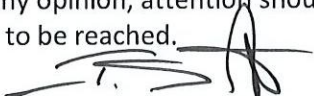
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name of principal: Mr. Ian Scott BA (Hons) FCA DChA

Name of firm: Saint & Co.

Relevant professional qualification: Institute of Chartered Accountants in England and Wales

Address: 12/13 Church Street, Whitehaven, Cumbria. CA28 7AY

Date: 20/9/2022

WORLD OWL TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	4	287,197	-	287,197	66,292
Activities for generating funds	5	37	-	37	1,877
Investment income	6	180	-	180	140
Charitable activities	7	42,154	-	42,154	44,218
Other income	8	4,376	-	4,376	1,549
TOTAL INCOME AND ENDOWMENTS		333,944	-	333,944	114,076
EXPENDITURE ON:					
Generating funds					
Generating voluntary income	9	(899)	-	(899)	(1,572)
Charitable activities	10/11	(122,033)	-	(122,033)	(129,225)
TOTAL EXPENDITURE		(122,932)	-	(122,932)	(130,797)
NET INCOME/(EXPENDITURE)		211,012	-	211,012	(16,721)
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		211,012	-	211,012	(16,721)
RECONCILIATION OF FUNDS					
Total funds brought forward		147,139	-	147,139	163,860
TOTAL FUNDS CARRIED FORWARD		358,151	-	358,151	147,139

The Statement of Financial Activities includes all gains and losses in the year, and therefore a statement of total recognised gains and losses has not been prepared. All of the above amounts relate to continuing activities.

The notes on pages 12 to 18 form part of these financial statements

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BALANCE SHEET

	Note	2022 £	2022 £	2021 £
FIXED ASSETS				
Tangible assets	15		4,659	7,198
			<u>4,659</u>	<u>7,198</u>
CURRENT ASSETS				
Stocks	16	2,410		2,897
Debtors	17	3,112		2,528
Cash at bank and in hand		351,680		136,476
		<u>357,202</u>		<u>141,901</u>
CREDITORS: Amounts falling due within one year	18	<u>(3,710)</u>		<u>(1,960)</u>
NET CURRENT ASSETS			353,492	139,941
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>358,151</u>	<u>147,139</u>
NET ASSETS			<u>358,151</u>	<u>147,139</u>
FUNDS				
Unrestricted income funds	19		358,151	147,139
TOTAL FUNDS			<u>358,151</u>	<u>147,139</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

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FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

These financial statements were approved by the members of the committee and are signed on their behalf by:

JACINTA COOPER
Director



Date: 14-09-22

Company Registration Number: 05296745

The notes on pages 12 to 18 form part of these financial statements

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FINANCIAL STATEMENTS
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NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered with England and Wales and a registered charity in England and Wales. The address of the registered office is Millstones, Bootle, Millom, Cumbria, LA19 5TJ.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity. The charity meets the definition of a public benefit entity under FRS102.

Disclosure exemptions

The parent company satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following reduced disclosures available under FRS 102:

- (a) Disclosures in respect of each class of share capital have not been presented.
- (b) No cash flow statement has been presented for the company.
- (c) Disclosures in respect of financial instruments have not been presented.
- (d) No disclosure has been given for the aggregate remuneration of key management personnel.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The directors consider there were no significant judgements in preparing the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The directors consider there are no key sources of estimation uncertainty.

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Grants

Grants are recognised upon entitlement to receipt and where the amount can be measured with reasonable certainty, unless they relate to specific future expenditure, in which case they are deferred and matched against those future costs.

Resources expended

Charitable activities include all costs relating to activities where the primary aim is part of the objects of the Trust along with an apportionment of support costs including office staff and non-specific office overheads. Governance costs include the costs for arranging the general meeting, audit fees and the balance of support costs. All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Funds

Restricted funds represent grants and other income received which the donor has specified should only be expended for specific purposes. Unrestricted funds are all other funds held by the Trust which currently comprises the general fund. Designated funds are unrestricted funds set aside by the Trustees for particular projects.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset. No amortisation is provided on the right to occupy.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 33.33% on a reducing balance basis

Owl Collection - No depreciation provided on the collection, which is continuously upgraded

Stocks

Stocks are valued at the lower of cost and net realisable value.

4. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Donations	12,371	12,371	15,107
Legacies	267,850	267,850	-
Disposal of Assets	-	-	(248)
Grants receivable			
Covid 19	-	-	19,669
HM Revenue and Customs support	6,976	6,976	31,764
	<u>287,197</u>	<u>287,197</u>	<u>66,292</u>

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5. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Fundraising events (Facebook – Strange Times)	37	37	1,877
	<u>37</u>	<u>37</u>	<u>1,877</u>

6. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Bank interest receivable	180	180	140
	<u>180</u>	<u>180</u>	<u>140</u>

7. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Memberships	21,246	21,246	21,996
Owl Adoptions	13,052	13,052	13,748
Gift Aid	7,856	7,856	8,474
	<u>42,154</u>	<u>42,154</u>	<u>44,218</u>

8. OTHER INCOME

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Sundry Income	4,376	4,376	1,549
	<u>4,376</u>	<u>4,376</u>	<u>1,549</u>

9. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Fundraising Costs	899	899	1,572
	<u>899</u>	<u>899</u>	<u>1,572</u>

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10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Owl Centre & General Conservation	4,707	4,707	11,410
Support costs	114,013	114,013	115,041
Governance costs	3,313	3,313	2,774
	<u>122,033</u>	<u>122,033</u>	<u>129,225</u>

11. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Activities undertaken directly	4,707	4,707	11,410
Grant funding activities	-	-	-
Support Costs – Salaries & Wages	93,272	93,272	93,005
Support Costs – Premises Costs	17,126	17,126	17,237
Support Costs – General Office	5,068	5,068	6,179
Governance	1,860	1,860	1,394
	<u>122,033</u>	<u>122,033</u>	<u>129,225</u>

12. NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2022 £	2021 £
Depreciation	1,666	2,674
Independent Examiners Fees	1,860	1,380
Written off assets- Intangible	-	-
Tangible	<u>873</u>	<u>248</u>

13. FUND TRANSFERS

There were no designated funds in 2021/22

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14. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	88,517	95,605
Social security costs (includes NI Rebate)	3,544	3,912
Pension contributions	2,828	2,800
	<hr/> 94,889 <hr/>	<hr/> 102,317 <hr/>

Particulars of employees:

The average number of employees during the year was calculated on the basis of full-time equivalents, was as follows:

	2022	2021
	No	No
Owl Centre	1	1
Administration	3	4
Conservation Officer	0	0
	<hr/> 4 <hr/>	<hr/> 5 <hr/>

No employee received emoluments of more than £60,000 during the year (2021 - Nil).

No remuneration is paid to Trustees as a matter of course.

Expenses of £0 (2021: £0) were reimbursed to Trustees.

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £40,394. (2021: £22,008 allowing for furlough).

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15. TANGIBLE FIXED ASSETS

	Owl Collection £	Fixtures & Fittings £	Buildings Under Construction £	Total £
COST				
At 1 April 2021	1,850	36,457	5,124	43,431
Additions	-	-	436	436
Disposals 21/22	-	(1,309)		(1,309)
At 31 March 2022	<u>1,850</u>	<u>35,148</u>	<u>5,560</u>	<u>42,558</u>
DEPRECIATION				
At 1 April 2021	-	34,525	1,708	36,233
Charge for 21/22	-	382	1,284	1,666
At 31 March 2022	<u>-</u>	<u>34,907</u>	<u>2,992</u>	<u>37,899</u>
NET BOOK VALUE				
At 31 March 2022	<u>1,850</u>	<u>241</u>	<u>2,568</u>	<u>4,659</u>
At 31 March 2021	<u>1,850</u>	<u>1,932</u>	<u>3,416</u>	<u>7,198</u>

16. STOCKS

	2022 £	2021 £
Stock	<u>2,410</u>	<u>2,897</u>

17. DEBTORS

	2022 £	2021 £
Other debtors	1,361	-
Prepayments	1,751	2,528
	<u>3,112</u>	<u>2,528</u>

18. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Other creditors	<u>3,710</u>	<u>1,960</u>

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19. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2022 £
Designated Funds	-	-	-	-	-
General Funds	147,139	333,944	122,932	-	358,151
	<u>147,139</u>	<u>333,944</u>	<u>122,932</u>	<u>-</u>	<u>358,151</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets/ (liabilities) £	Intangible Assets £	Total £
Unrestricted Income Funds:				
Designated Funds	-	-	-	-
General Funds	4,659	353,492	-	358,151
	<u>4,659</u>	<u>353,492</u>	<u>-</u>	<u>358,151</u>
Total Funds	<u>4,659</u>	<u>353,492</u>	<u>-</u>	<u>358,151</u>

21. COMPANY LIMITED BY GUARANTEE

Every member undertakes, if the company is dissolved while he or she is a member or within 12 months after he or she ceases to be a member, to contribute such sum (not exceeding £1) as may be deemed of him or her towards the payment of the debts and liabilities of the company incurred before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights and of the contributories among themselves.