

**COMPANY REGISTRATION NUMBER 05296745**

**WORLD OWL TRUST**

**FINANCIAL STATEMENTS**

**31 MARCH 2023**

**Charity Number 1107529**

**SAINT & CO**

Chartered Accountants

12/13 Church Street

Whitehaven

Cumbria

CA28 7AY

**WORLD OWL TRUST**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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## **WORLD OWL TRUST**

### **FINANCIAL STATEMENTS**

#### **YEAR ENDED 31 MARCH 2023**

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 2023.

#### **CHAIRMAN'S REPORT**

It has been an interesting and involved first year as Chair, after years of looking for a site and various sites coming along and not working for whatever reason Richard and Jacinta ended up presenting the Trustees with five possibilities in November, all at various stages of negotiation and all with their own inherent drawbacks and benefits. At the time of writing, we are still negotiating but hope to have a signed agreement in time for the AGM. Then the hard work will really begin. The building needs work but a lot of infrastructure is present. The wooded area we are looking at for aviaries etc will need a considerable effort to make it ready for visitors, clearing undergrowth, building aviaries etc. I have heard of the legendary WOT volunteers and hope we can persuade some of them to pick up their gloves and rakes in the coming months. In the meantime, Business plans are being updated and developed. We have been taking planning advice from Anthea Jones of Planning Branch who has very kindly donated her time and advice free of charge.

In terms of conservation this year, there has been the ever-present rescue work, which is always running behind the scenes, perhaps we should shout about it a little more. From collisions with cars to young coming out of nests there is often some unfortunate creature in the hospital quarters. WOT has always been available for advice on nest boxes and habitat development, sadly this year we have even had to advise a well know Conservation Charity on the correct processes for dealing with Barn Owl nest boxes, after a building roof was removed where a nest box was present but wasn't surveyed before work was carried out. A salient reminder for everyone to keep up with current legislation and check what is required before work is carried out. Luckily the nest wasn't abandoned, we have even been able to organise having the Birds rung by long-time supporter of the trust Colin Gay. We must send our thanks to Colin who is always happy to ring young whenever possible as well as share his extensive knowledge and experience with us when needed.

Further afield Raju Acharya has been able to restart the Nepal Owl festival after its forced hiatus for covid and is already planning and applying for funding for February 2024. The Trustees have agreed to provide funding for 2024 and we look forward to working with him in years to come. It is our intention to mirror Raju's amazing efforts in Nepal with our own UK Owl festival. The plan was to do that this year however planning and work for the site has scuppered that, so we will keep it in reserve for future years.

We lost our treasurer last year with Mike sadly standing down due to family commitments and for most of the year Trustees have monitored the finances collectively at meetings with Mike kindly still providing detail if requested. Out of the blue in the late spring and in response to an appeal in a newsletter, member Rachel Miller came forward asking if she was able to help us out with the Treasurers role. With a past in financial management of her successful family business she has been co-opted onto the board and has prepared this year's finance report. I'm sure the members will take the opportunity to vote her onto the board and allow her to provide her knowledge as we start the new project. With Rachel joining the board we now have a majority of women on the board, possibly for the first time in the Trust's history.

The World Owl Trust is a membership organisation, I need to take the time to thank a lot of people who have been involved in the charity over the year. For starters and most importantly I must thank all our members for their long-term, loyal support even with the lack of a Centre to visit. Without you all we wouldn't be here now and without the amazingly generous legacies, donations and subscriptions we have received we wouldn't be in a position to start developing the World Owl Centre. All of those members are kept informed and up to date about all things Owl by Jen, Joy and Wendy who work in the office at Bootle, we couldn't manage without them. We also couldn't manage without Richard and

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Jacinta Cooper who have housed and cared for a lot of the owl collection at their home and done so much work to find a new site for us, rescue Owls and do all those little jobs that often go unnoticed. Finally, I must thank all my fellow Trustees who give up their time for weekend meetings, to read reports, write articles and support the charity with their generosity. I am conscious that they have fulltime jobs, families, many other commitments and demands on their time so I take my hat off to them and their devotion to the Charity's success and growth.

Laura Hull  
Chair

**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**

One of the core tenets of WOT is rescue work, rehabilitation and conservation advice which has continued this year, showing there is still a real need. We have even had to advise a well-known National conservation charity on the management of a Barn Owl nest on their property during building works, which was a salient reminder to keep reviewing policies and keep up with current legislation. Several Tawny Owls and Barn Owls have been brought in injured or starving. Bird Flu, now in its 3rd year has complicated the process with a need for injured birds to be seen by a vet before they come onto the premises for treatment or rehabilitation. Avian influenza is too contagious to risk exposing WOT's captive collection.

As per the UK conservation report there has been a marked increase in young Barn Owls being dealt with having left the nest too early. Advice has been to replace them in the nest if they are fit and active. They have been taken in if malnourished, under conditioned or suffering with cold, once fit enough and at a suitable weight they have been returned to the nest, this being the best option for getting back into the wild. As in previous years we don't have a Conservation Officer, so the scope of work has been limited. Thanks must go to Colin Gay who has again helped out ringing Barn Owls under his licence.

At the start of the year, we were still hampered in our activities by the lack of a site for an income generating World Owl Centre. During the summer we were able to interest the owners of 5 sites which were keen to host us which offered the potential to develop a Centre. Of those 5, two offered the best options and a reasonable time span to be able to have a realistic chance of developing a world class

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facility. One of those sites has a better catchment area for tourists and visitors and has progressed to the point of a lease being offered, which is currently with the solicitors. The second site is still a consideration and could be developed later. Work has moved on behind the scenes developing a business plan and consulting with planners and Zoo Licensing experts. In November Richard Cooper attended an innovation and product development course run through Cumbria Growth hub and Lancaster University, presented by Dr Jo North an innovation specialist. The intention being to look at the viability of a Virtual Centre, how it could be developed and monetised. It was a very useful course, and we will move the project forward as we start work on the physical Centre.

**FINANCIAL REVIEW**

The Statement of Financial Activities (incorporating the Income and Expenditure Account) shows a net deficit for the year of £38,625 (2021/22: net income £211,012). Income for the year has decreased by £245,633 to £88,311 due to a large legacy that was received last year. Expenditure has increased by £4,004 to £126,936.

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 we now hope to progress the development of the World Owl Centre over the next 12 months. This will require a concerted effort to generate sponsorship as well as attract grant funding for various streams of the project. Once signed we can shout about the subsequent activity and generate more interest, attracting volunteers and media support.

When we open, we will start to generate an income which can then be used to increase our conservation work. We will continue to work in partnership with other owl conservation groups, NGO's and breeding centres on conservation initiatives.

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**REFERENCE AND ADMINISTRATIVE DETAILS**

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

**THE TRUSTEES**

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

Laura Hull	Chair
Jacinta Cooper	Vice Chair
Vacant	Treasurer (Rachel Miller – Co-Opted)
Mike Fielder	
Darryl Atkinson	
Elaine Watson	
David Brookes	

<b>Chief Executive Officer</b>	Richard Cooper
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<b>Independent Examiners</b>	Saint & Co Chartered Accountants 12/13 Church Street Whitehaven Cumbria CA28 7AY
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<b>Bankers</b>	National Westminster Bank plc 31 Pow Street Workington Cumbria CA14 3WY
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<b>Solicitors</b>	Cartmell Shepherd Viaduct House Carlisle Cumbria CA3 8EZ
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## **WORLD OWL TRUST**

### **FINANCIAL STATEMENTS**

#### **YEAR ENDED 31 MARCH 2023**

##### **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 (Post currently vacant). 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 Defence; 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  
Laura Hull

Trustee

Date:



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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 2023 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:

**WORLD OWL TRUST**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE**  
**INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 MARCH 2023**

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	4	42,461	-	42,461	287,197
Activities for generating funds	5	1,041	-	1,041	37
Investment income	6	1,121	-	1,121	180
Charitable activities	7	39,305	-	39,305	42,154
Other income	8	4,383	-	4,383	4,376
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>88,311</b>	<b>-</b>	<b>88,311</b>	<b>333,944</b>
<b>EXPENDITURE ON:</b>					
<b>Generating funds</b>					
Generating voluntary income	9	(447)	-	(447)	(899)
Charitable activities	10/11	(126,489)	-	(126,489)	(122,033)
<b>TOTAL EXPENDITURE</b>		<b>(126,936)</b>	<b>-</b>	<b>(126,936)</b>	<b>(122,932)</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>12</b>	<b>(38,625)</b>	<b>-</b>	<b>(38,625)</b>	<b>211,012</b>
Transfer between funds	13	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(38,625)</b>	<b>-</b>	<b>(38,625)</b>	<b>211,012</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		358,151	-	358,151	147,139
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>319,526</b>	<b>-</b>	<b>319,526</b>	<b>358,151</b>

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 10 to 17 form part of these financial statements

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**BALANCE SHEET**

	<b>Note</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2022 £</b>
<b>FIXED ASSETS</b>				
Tangible assets	15		3,674	4,659
			<u>3,674</u>	<u>4,659</u>
<b>CURRENT ASSETS</b>				
Stocks	16	2,753		2,410
Debtors	17	2,558		3,112
Cash at bank and in hand		314,184		351,680
		<u>319,495</u>		<u>357,202</u>
<b>CREDITORS: Amounts falling due within one year</b>	18	<u>(3,643)</u>		<u>(3,710)</u>
<b>NET CURRENT ASSETS</b>			315,852	353,492
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>319,526</u>	<u>358,151</u>
<b>NET ASSETS</b>			<u>319,526</u>	<u>358,151</u>
<b>FUNDS</b>				
Unrestricted income funds	19		319,526	358,151
<b>TOTAL FUNDS</b>			<u>319,526</u>	<u>358,151</u>

For the year ending 31 March 2023 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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**NOTES TO THE FINANCIAL STATEMENTS**

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

Laura Hull  
Chair

Date:

Company Registration Number: 05296745

The notes on pages 10 to 17 form part of these financial statements

**WORLD OWL TRUST**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**  
**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 includes 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 2023 £	Total Funds 2022 £
Donations	14,700	14,700	12,371
Legacies	27,761	27,761	267,850
<b>Grants receivable</b>			
HM Revenue and Customs support	-	-	6,976
	<u>42,461</u>	<u>42,461</u>	<u>287,197</u>

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**5. INCOME FROM ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Fundraising events (Facebook – Strange Times)	1,041	1,041	37
	<u>1,041</u>	<u>1,041</u>	<u>37</u>

**6. INVESTMENT INCOME**

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Bank interest receivable	1,121	1,121	180
	<u>1,121</u>	<u>1,121</u>	<u>180</u>

**7. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Memberships	20,118	20,118	21,246
Owl Adoptions	12,180	12,180	13,052
Gift Aid	7,007	7,007	7,856
	<u>39,305</u>	<u>39,305</u>	<u>42,154</u>

**8. OTHER INCOME**

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Sundry Income	4,383	4,383	4,376
	<u>4,383</u>	<u>4,383</u>	<u>4,376</u>

**9. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Fundraising Costs	447	447	899
	<u>447</u>	<u>447</u>	<u>899</u>

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**10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Owl Centre & General Conservation	3,734	3,734	4,707
Support costs	119,644	119,644	114,043
Governance costs	3,111	3,111	3,313
	<u>126,489</u>	<u>126,489</u>	<u>122,033</u>

**11. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Activities undertaken directly	3,734	3,734	4,707
Support Costs – Salaries & Wages	98,329	98,329	93,272
Support Costs – Premises Costs	18,020	18,020	17,126
Support Costs – General Office	4,706	4,706	5,068
Governance	1,700	1,700	1,860
	<u>126,489</u>	<u>126,489</u>	<u>122,033</u>

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

This is stated after charging:

	2023	2022
	£	£
Depreciation	985	1,666
Independent Examiners Fees	1,700	1,860
Written off assets- Intangible	-	-
Tangible	-	873
	<u>-</u>	<u>873</u>

**13. FUND TRANSFERS**

There were no designated funds in 2022/23



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**14. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>93,493</b>	<b>88,517</b>
Social security costs (includes NI Rebate)	<b>3,551</b>	<b>3,544</b>
Pension contributions	<b>2,999</b>	<b>2,828</b>
	<hr/>	<hr/>
	<b>100,043</b>	<b>94,889</b>
	<hr/> <hr/>	<hr/> <hr/>

**Particulars of employees:**

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

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Owl Centre	<b>1</b>	<b>1</b>
Administration	<b>3</b>	<b>3</b>
Conservation Officer	<b>0</b>	<b>0</b>
	<hr/>	<hr/>
	<b>4</b>	<b>4</b>
	<hr/> <hr/>	<hr/> <hr/>

No employee received emoluments of more than £60,000 during the year (2022 - Nil).

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

Expenses of £0 (2022: £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 £49,323. (2022: £40,394 allowing for furlough).

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**15. TANGIBLE FIXED ASSETS**

	Owl Collection £	Fixtures & Fittings £	Buildings Under Construction £	Total £
<b>COST</b>				
At 1 April 2022	1,850	35,148	5,560	42,558
Additions	-	-	-	-
Disposals 22/23	-	-	-	-
<b>At 31 March 2023</b>	<b>1,850</b>	<b>35,148</b>	<b>5,560</b>	<b>42,558</b>
<b>DEPRECIATION</b>				
At 1 April 2022	-	34,907	2,992	37,899
Charge for 22/23	-	80	905	985
<b>At 31 March 2023</b>	<b>-</b>	<b>34,987</b>	<b>3,897</b>	<b>38,884</b>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2023</b>	<b>1,850</b>	<b>161</b>	<b>1,663</b>	<b>3,674</b>
<b>At 31 March 2022</b>	<b>1,850</b>	<b>241</b>	<b>2,568</b>	<b>4,659</b>

**16. STOCKS**

	2023 £	2022 £
Stock	2,753	2,410

**17. DEBTORS**

	2023 £	2022 £
Other debtors	28	1,361
Prepayments	1,692	1,751
Accrued income	838	-
	<b>2,558</b>	<b>3,112</b>

**18. CREDITORS: Amounts falling due within one year**

	2023 £	2022 £
Other creditors	3,643	3,710

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**19. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2023 £
Designated Funds	-	-	-	-	-
General Funds	358,151	88,311	126,936	-	319,526
	<u>358,151</u>	<u>88,311</u>	<u>126,936</u>	<u>-</u>	<u>319,526</u>

**20. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible fixed assets £	Net current assets/ (liabilities) £	Intangible Assets £	Total £
<b>Unrestricted Income Funds:</b>				
Designated Funds	-	-	-	-
General Funds	3,674	315,852	-	319,526
<b>Total Funds</b>	<u>3,674</u>	<u>315,852</u>	<u>-</u>	<u>319,526</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.