

THE OWL SANCTUARY

England & Wales · Charity number 1184837

Details

Status Registered

Legal form CIO

Registered 2019-08-09

Register [View on the Charity Commission register](#)

Contact

Address 16 Foxfield Road
Walney
Barrow-In-Furness
LA14 3SJ

Phone 07505027007

Email paul.rose01@btinternet.com

Website www.theowlsanctuary.org

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF OWLS AND RAPTORS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS. TO PROMOTE HUMANE BEHAVIOUR TOWARDS OWLS AND RAPTORS 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 AREA OF BENEFIT IS ENGLAND AND WALES

Activities: We Rescue and Rehabilitate injured and sick Owls to the wild, also if they can not be returned to the wild we will look after them for the rest of their natural days with us in a bespoke Owl Sanctuary.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** THE AREA OF BENEFIT IS ENGLAND AND WALES
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28		£0	£0	-
2024-02-29		£0	£0	-
2023-02-28		£0	£0	-
2022-02-28	£163,707	£130,975		-
2021-02-28	£35,213	£19,778		-

Trustees

Name	Role	Appointed
DAVID GERARD GROVE	Chair	2006-02-08
Jack Fawcett		2026-03-16
Timathiy Haughin		2026-03-16

THE OWL SANCTUARY

England & Wales - Charity number 1184837

Accounts

PROFIT & LOSS STATEMENT

Date

REVENUE

Sales revenue (Less sales returns and allowances)		
Service revenue		
Other revenue		
	TOTAL REVENUE	

COST OF SALES

Cost of goods sold		
	TOTAL COST OF SALES	

	GROSS PROFIT (LOSS)	
--	----------------------------	--

OTHER INCOME

Other income eg interest		
	TOTAL OTHER INCOME	

EXPENSES

Bank fees		
Entertainment		
Freight & courier		
Insurance		
Utilities		
Vehicle expenses		
Office expenses		
Rent		
Payroll		
Travel		
General expenses		
	TOTAL EXPENSES	

	PROFIT (LOSS) BEFORE TAX	
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England & Wales - Charity number 1184837

Accounts

PROFIT & LOSS STATEMENT

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THE OWL SANCTUARY

England & Wales - Charity number 1184837

Accounts



Trustees' Annual Report for the period

From Period start date: Feb 2021 To Period end date: Feb 2022

Charity name: The Owl Sanctuary

Charity registration number: 1184837

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the benefit of the public, to relieve the suffering of Owls and Raptors in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To promote humane behaviour towards Owls and Raptors 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 especially Owls and Raptors.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All Trustees approve of the charities Objectives and Activities and are in monthly and in some cases weekly contact with the staff on progress needs and likes to resolve any issues they can.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	There is no current policy in place, we try everywhere we can to gain any grant that will benefit The Owl Sanctuary
Policy on social investment including program related investment	Para 1.38	There is no current policy in place,

Contribution made by volunteers	Para 1.38	All Volunteers are encouraged to take part in the running and improvements of The Owl sanctuary.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We have returned Owls to the wild after a vet's inspection and R&R with The Owl Sanctuary.</p> <p>We are looking after those Owls for whatever reason could not be released and returned to the wild, and if a vet is happy that it is not in any pain or discomfort we will look after it for the rest of its natural days (<i>with regular vets inspections as needed</i>).</p> <p>We have regular School visits to educate the Pupils in what is best for the Owls.</p> <p>We have had some very good comments on our animal therapy visits we have started giving.</p>

Additional information (optional)

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Achievements against objectives set	Para 1.41	We have had some great success in the Animal Therapy and education visits we have been conducting in Special Schools, Care Homes and Hospital units this year.
Performance of fundraising activities against objectives set	Para 1.41	Our fund raising is relatively OK even with the Covid Issues that have restricted lots of our normal methods of fund raising this year.
Investment performance against objectives	Para 1.41	We have purchased a 3.75 Acer field to build new aviaries on and gives us other expansion abilities for the future.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Due to the Covid 19 restrictions, although lower than normal, is relatively good.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We will have to rebuild our reserves for the future now most covid 19 restrictions are lifted.
Amount of reserves held	Para 1.22	£0 funds at this time, however we have a £100 K field to draw funds from if needed.
Reasons for holding zero reserves	Para 1.22	We are a not for profit Charity.
Details of fund materially in deficit	Para 1.24	Nothing to our knowledge is in Deficit that can not be recovered from the ownership of the Land Owned.by The Owl Sanctuary.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		The current major risk is that of Bird Flu that is spreading though out the UK.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	<ul style="list-style-type: none"> • Aviary clean Weekly, (Spot cleaning Daily) • Traveling box clean = weekly • Rotation of owls = each visit • Feeding = Daily or if raining 1 day per week off as a natural break. • Weights = Once any illness is suspected.

		<ul style="list-style-type: none"> • Talon's and beak coping = As and when needed • Medication/veterinary checks as and when illness is found, or on a vets request for a visit. • Equipment checks = each time they are used.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Constitution of a Charitable Incorporated Organisation who's only voting members are its charity trustees
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Constitution of a Charitable Incorporated Organisation who's only voting members are its charity trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		Currently we have no Owls on site due to them being taken by the RSPCA, and the now ongoing legal case centred on Paul Rose due in Crown Court Preston Nov 2023. Further ground works still ongoing on aviary building pre the return of our Owls in 2023.

Reference and Administrative details

Charity name	The Owl Sanctuary
Other name the charity uses	None
Registered charity number	1184837
Charity's principal address	16 Foxfield Road Barrow in Furness Cumbria LA14 3SJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr. David Gerald Grove.	Chair of Trustees		
2	Mr. Paul Sayle	Trustee		
3	Mr Paul Allen Rose MBE	Founder & Trustee		
4				
5				
6				
7				
8				
9				
10				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A

Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A
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Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

<i>PARose</i>	<i>D Grove</i>
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Full name(s)

Paul Allen Rose MBE	David Gerald Grove
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Chairman of Trustees

Founder, Trustee & General Manager	Chairman of Trustees
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Date

26/12/2022

Charity Registration number 1184837

Financial Statements for the Year Ended 28 February 2022

for

The Owl Sanctuary

**Contents of the Financial Statements
for the Year Ended 28 February 2022**

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The Owl Sanctuary

**Statement of Financial Activity
for the Year Ended 28 February 2022**

<u>Incoming Resources</u>	<u>Notes</u>	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		28.02.22	28.02.22	28.02.22	28.02.21
		£	£	£	£
<u>Activities for Generating Funds</u>					
Donations and gifts		158,944	-	158,944	24,527
Grants		4,763	-	4,763	9,573
Income from own activities		0	-	0	1,113
Investment Income		-	-	-	-
Gift Aid		-	-	-	-
<u>Other Incoming Resources</u>		-	-	-	-
<u>Total Incoming Resources</u>		163,707	0	163,707	35,213
<u>Resources Expended</u>					
	4 - 5				
Costs of Activities in furtherance of the Charity's objects		69,362	0	69,362	15,423
Management and Administration (Support costs)		61,613	0	61,613	4,355
Total Resources Expended		130,975	0	130,975	19,778
Retained Surplus Brought Forward	8	15,435	0	15,435	0
<u>Net Outgoing Resources For The Year Before Transfers</u>		32,733	0	32,733	15,435
Retained Surplus Carried Forward	8	48,168	0	48,168	15,435

The notes form part of these financial statements

The Owl Sanctuary

Balance Sheet
28 February 2022

	<u>Notes</u>	<u>28.02.22</u>		<u>28.02.21</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS:					
Tangible assets	6		77,000		-
CURRENT ASSETS:					
Debtors	7	-		384	
Stock		-		-	
Cash at bank		1,484		15,291	
		<u>1,484</u>		<u>15,675</u>	
CREDITORS: Amounts falling due within one year	8	<u>30,315</u>		<u>240</u>	
NET CURRENT ASSETS:			(28,832)		15,435
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>48,168</u>		<u>15,435</u>
CREDITORS: Amounts falling due after one year		<u>-</u>		<u>-</u>	
NET ASSETS:			<u>48,168</u>		<u>15,435</u>
FUNDS:					
Unrestricted Funds			48,168		15,435
Restricted Funds	8		-		-
			<u>48,168</u>		<u>15,435</u>

ON BEHALF OF THE BOARD:

Mr Paul Sayle

Approved by the Board on 26 December 2022

The notes form part of these financial statements

Notes to the Statement of Financial Activity
for the Year Ended 28 February 2022

Accounting Policies

Accounting Basis

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP FRS 102);
- and with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective January 2015);
- and with the Companies Act 2006,
- and with the Charities Act 2011.
- Financial Reporting Standard Number 1: Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Donations and income from own activities

Donations and income from own activities are credited to the Statement of Financial Activities in the year of receipt. Income relating to 2022/23 has been carried forward

Grants

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Capital expenditure funded by grants

Capital expenditure which is funded by grants is treated as an addition to fixed assets. The associated grant is credited to a restricted or designated fund account, depending on the terms of the grant, and is released to the statement of financial activities over the expected useful life of the relevant asset.

Depreciation

Depreciation is provided on all tangible fixed assets except freehold land at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Leasehold land and buildings	not depreciated
Motor vehicles	25% reducing balance

Resources expended

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered.

Activities to further the charity's objectives comprises costs of providing club activities.

Management and administration comprises costs of running the charity itself as an organisation.

Funds Accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further details of the purposes of each fund are included in the notes to the financial statements.

Notes to the Statement of Financial Activity
for the Year Ended 28 February 2022

Note

3 ANALYSIS OF INCOMING RESOURCES

	Unrestricted Funds 28.02.22	Restricted Funds 28.02.22	Total Funds 28.02.22	Total Funds 28.02.21
Grants:				
Animal Friends	-	-	-	2,000
Barrow Borough Council	4,763	-	4,763	7,573
	<u>4,763</u>	<u>-</u>	<u>4,763</u>	<u>9,573</u>
Income from own Activities:				
Shop Sales	-	-	-	1,113
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,113</u>
Investment Income:				
Interest	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Notes to the Statement of Financial Activity
for the Year Ended 28 February 2022**

Note

4 ANALYSIS OF RESOURCES EXPENDED

	Unrestricted Funds 28.02.22 £	Restricted Funds 28.02.22 £	Total Funds 28.02.22 £	Total Funds 28.02.21 £
Activities to further Charity's Objects				
Staff Salaries	30,878	-	30,878	4,440
Repairs and Renewals	5,855	-	5,855	2,510
Motor and Travel	3,809	-	3,809	343
Insurance	1,450	-	1,450	766
Purchases	4,701	-	4,701	1,106
Work clothing	206	-	206	-
Sundry Expenses	299	-	299	-
Rates and Water	948	-	948	424
Rent	8,446	-	8,446	5,302
Gas, Oil and Electricity	2,010	-	2,010	532
Hire purchase interest	1,761	-	1,761	-
Depreciation of fixed assets	9,000	-	9,000	-
	<u>69,362</u>	<u>0</u>	<u>69,362</u>	<u>15,423</u>
Management and administration of the Charity				
Telephone and internet	535	-	535	400
Postage, printing, stationery and advertising	2,167	-	2,167	87
Accountancy	540	-	540	240
Professional fees	13,496	-	13,496	3,628
Legal fees	43,429	-	43,429	-
Licences and subscriptions	1,249	-	1,249	-
Bank charges	198	-	198	-
	<u>61,613</u>	<u>0</u>	<u>61,613</u>	<u>4,355</u>
	<u>130,975</u>	<u>0</u>	<u>130,975</u>	<u>19,778</u>

5 STAFF COSTS AND TRUSTEES REMUNERATION

	28.02.22 £	28.02.21 £
Gross wages, salaries and benefits in kind	30,878	4,440
Employer's National Insurance costs	-	-
	<u>30,878</u>	<u>4,440</u>

The average number of full-time equivalent employees (including casual and part-time staff) during the year was 2 (2021 - 2).

No employee received remuneration amounting to more than £50,000 in either year.

Notes to the Statement of Financial Activity
for the Year Ended 28 February 2022

6 TANGIBLE FIXED ASSETS

6.1 Cost or Valuation

	Land	Motor Vehicle	Totals
	£	£	£
COST:			
At 1 March 2021	-	-	0
Additions	50,000	36,000	86,000
At 28 February 2022	50,000	36,000	86,000

6.2 Accumulated depreciation and impairment provisions

DEPRECIATION:			
At 1 March 2021	-	-	0
Charge for year	-	9,000	9,000
At 28 February 2022	0	9,000	9,000

NET BOOK VALUE:

At 28 February 2022	50,000	27,000	77,000
As at 28 February 2021	-	-	0

7 DEBTORS AND PREPAYMENTS

7.1 Analysis of Debtors

	28.02.22	28.02.21
	£	£
Trade Debtors	-	384
Prepayments	-	-
VAT	-	-
	0	384

8 CREDITORS AND ACCRUALS

8.1 Analysis of Creditors

	28.02.22	28.02.21
	£	£
Trade Creditors	395	-
Social Security	4,080	-
Other Creditors	25,840	240
	30,315	240

Notes to the Statement of Financial Activity
for the Year Ended 28 February 2022

9 RECONCILIATION OF MOVEMENTS IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 28.02.22 £	Total 28.02.21 £
Net Movements in Funds for the year	32,733	0	32,733	15,435
Funds Balance brought forward at 1 March 2021	15,435	0	15,435	-
Fund balances carried forward at 28 February 2022	48,168	0	48,168	15,435

10 RELATED PARTY TRANSACTIONS

There have been no transactions between the charity and any of the members of the Trustees or their businesses.

11 CONTROL

The charity is controlled by the Trustees.

Independent Examiner's report to the trustees of
The Owl Sanctuary
Charity No. 1184837

Report on the Accounts for the year ended
28 February 2022

Respective responsibilities of the trustee and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees considers 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.

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 Report

My examination was carried out in accordance with the General Directions given by the Charity Commission and 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 explanation from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to the statement below.

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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

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.

Dawn Naylor FCA
Jigsaw Accountants Limited
370 Heysham Road
Heysham
Lancashire
LA3 2BJ

Dated: 26 December 2022

THE OWL SANCTUARY

England & Wales - Charity number 1184837

Accounts



Trustees' Annual Report for the period

From Period start date: Feb 2021 To Period end date: Feb 2022

Charity name: The Owl Sanctuary

Charity registration number: 1184837

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Reasons for holding zero reserves	Para 1.22	We are a not-for-profit Charity.
Details of fund materially in deficit	Para 1.24	Nothing to our knowledge is in Deficit that cannot be recovered from the ownership of the Land Owned by The Owl Sanctuary.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

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A description of the principal risks facing the charity	Para 1.46	

Other		
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Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<ul style="list-style-type: none"> • Aviary clean Weekly, (Spot cleaning Daily) • Traveling box clean = weekly • Rotation of owls = each visit • Feeding = Daily or if raining 1 day per week off as a natural break. • Weights = Once any illness is suspected. • Talons and beak coping = As and when needed • Medication/veterinary checks as and when illness is found, or on a vet's request for a visit. • Equipment checks = each time they are used.
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Constitution of a Charitable Incorporated Organisation who's only voting members are its charity trustees
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Constitution of a Charitable Incorporated Organisation who's only voting members are its charity trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	

Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Owl Sanctuary
Other name the charity uses	None
Registered charity number	1184837
Charity's principal address	16 Foxfield Road Barrow in Furness Cumbria LA14 3SJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr. David Gerald Grove.	Chair of Trustees		
2	Mr. Paul Sayer	Trustee		
3	Mr Paul Allen Rose MBE	Founder & Trustee		
4				
5				
6				
7				
8				
9				
10				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A

Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A
-------------------------------------------------------------------------------------------------------	-----

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

<i>PARose</i>	<i>D Grove</i>
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Full name(s)

Paul Allen Rose MBE	David Gerald Grove
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Chairman of Trustees

Founder, Trustee & General Manager	Chairman of Trustees
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Date

15/03/2022

Charity Registration number 1184837

Financial Statements for the Year Ended 28 February 2021

for

The Owl Sanctuary

**Contents of the Financial Statements
for the Year Ended 28 February 2021**

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**Statement of Financial Activity
for the Year Ended 28 February 2021**


<u>Incoming Resources</u>	<u>Notes</u>	Unrestricted Funds 28.02.21	Restricted Funds 28.02.21	Total Funds 28.02.21	Total Funds 28.02.20
	<u>3</u>	£	£	£	£
<u>Activities for Generating Funds</u>					
Donations and gifts		24,527	-	24,527	-
Grants		9,573	-	9,573	-
Income from own activities		1,113	-	1,113	-
Investment Income		-	-	-	-
Gift Aid		-	-	-	-
<u>Other Incoming Resources</u>		-	-	-	-
<u>Total Incoming Resources</u>		<u>35,213</u>	<u>0</u>	<u>35,213</u>	<u>0</u>
<u>Resources Expended</u>					
	4 - 5				
Costs of Activities in furtherance of the Charity's objects		15,423	0	15,423	-
Management and Administration (Support costs)		4,355	0	4,355	-
Total Resources Expended		<u>19,778</u>	<u>0</u>	<u>19,778</u>	<u>0</u>
Retained Surplus Brought Forward	8	0	0	0	0
<u>Net Outgoing Resources For The Year Before Transfers</u>		<u>15,435</u>	<u>0</u>	<u>15,435</u>	<u>0</u>
Retained Surplus Carried Forward	8	<u><u>15,435</u></u>	<u><u>0</u></u>	<u><u>15,435</u></u>	<u><u>0</u></u>

The notes form part of these financial statements

Balance Sheet
28 February 2021

	<u>Notes</u>	<u>28.02.21</u>		<u>28.02.20</u>	
		£	£	£	£
FIXED ASSETS:					
Tangible assets			-		-
CURRENT ASSETS:					
Debtors	6	384		-	
Stock		-		-	
Cash at bank		<u>15,291</u>		<u>-</u>	
		15,675		0	
CREDITORS: Amounts falling due within one year					
	7	<u>240</u>		<u>-</u>	
NET CURRENT ASSETS:			<u>15,435</u>		-
TOTAL ASSETS LESS CURRENT LIABILITIES:					
			<u>15,435</u>		-
CREDITORS: Amounts falling due after one year					
		<u>-</u>		<u>-</u>	
NET ASSETS:			<u><u>15,435</u></u>		<u><u>-</u></u>
FUNDS:					
Unrestricted Funds			15,435		-
Restricted Funds	8		0		-
			<u>15,435</u>		<u>-</u>

ON BEHALF OF THE BOARD:


.....
Mr Paul Rose

Approved by the Board on 20/3/2022

The notes form part of these financial statements

**Notes to the Statement of Financial Activity
for the Year Ended 28 February 2021**

Accounting Policies

Accounting Basis

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP FRS 102);
- and with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective January 2015);
- and with the Companies Act 2006,
- and with the Charities Act 2011.
- Financial Reporting Standard Number 1: Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Donations and income from own activities

Donations and income from own activities are credited to the Statement of Financial Activities in the year of receipt. Income relating to 2021/22 has been carried forward

Grants

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Capital expenditure funded by grants

Capital expenditure which is funded by grants is treated as an addition to fixed assets. The associated grant is credited to a restricted or designated fund account, depending on the terms of the grant, and is released to the statement of financial activities over the expected useful life of the relevant asset.

Depreciation

Depreciation is provided on all tangible fixed assets except freehold land at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Leasehold land and buildings	in equal instalments over the remaining terms of the lease
Furnishings and equipment	25% per annum straight line

Resources expended

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered.

Activities to further the charity's objectives comprises costs of providing club activities.

Management and administration comprises costs of running the charity itself as an organisation.

Funds Accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further details of the purposes of each fund are included in the notes to the financial statements.

Notes to the Statement of Financial Activity
for the Year Ended 28 February 2021

Note

3 ANALYSIS OF INCOMING RESOURCES

	Unrestricted Funds 28.02.21	Restricted Funds 28.02.21	Total Funds 28.02.21	Total Funds 28.02.20
Grants:				
Animal Friends	2,000		2,000	-
Barrow Borough Council	7,573		7,573	-
	<u>9,573</u>	<u>-</u>	<u>9,573</u>	<u>0</u>
Income from own Activities:				
Shop Sales	1,113	-	1,113	-
	<u>1,113</u>	<u>-</u>	<u>1,113</u>	<u>0</u>
Investment Income:				
Interest		-	-	-
	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Notes to the Statement of Financial Activity
for the Year Ended 28 February 2021**

Note

4 ANALYSIS OF RESOURCES EXPENDED

	Unrestricted Funds 28.02.21	Restricted Funds 28.02.21	Total Funds 28.02.21	Total Funds 28.02.20
	£	£	£	£
Activities to further Charity's Objects				
Staff Salaries	4,440	-	4,440	-
Cleaning Costs	-	-	0	-
Repairs and Renewals	2,510	-	2,510	-
Motor and Travel	343	-	343	-
Insurance	766	-	766	-
Purchases	1,106	-	1,106	-
Sundry Expenses	-	-	0	-
Rates and Water	424	-	424	-
Rent	5,302	-	5,302	-
Gas, Oil and Electricity	532	-	532	-
Depreciation of fixed assets	-	-	-	-
	<u>15,423</u>	<u>0</u>	<u>15,423</u>	<u>0</u>
Management and administration of the Charity				
Telephone and internet	400	-	400	-
Postage, printing, stationery and advertising	87	-	87	-
Accountancy	240	-	240	-
Professional fees	3,628	-	3,628	-
Bank charges	-	-	-	-
	<u>4,355</u>	<u>0</u>	<u>4,355</u>	<u>0</u>
	<u>19,778</u>	<u>0</u>	<u>19,778</u>	<u>0</u>

5 STAFF COSTS AND TRUSTEES REMUNERATION

	28.02.21	28.02.20
	£	£
Gross wages, salaries and benefits in kind	4,440	-
Employer's National Insurance costs	-	-
	<u>4,440</u>	<u>0</u>

The average number of full-time equivalent employees (including casual and part-time staff) during the year was 2 (2020 - 0).

No employee received remuneration amounting to more than £50,000 in either year.

Notes to the Statement of Financial Activity
for the Year Ended 28 February 2021

6 DEBTORS AND PREPAYMENTS

<i>6.1 Analysis of Debtors</i>	28.02.21	28.02.20
	£	£
Trade Debtors	384	-
Prepayments	-	-
VAT	-	-
	384	0

7 CREDITORS AND ACCRUALS

<i>7.1 Analysis of Creditors</i>	28.02.21	28.02.20
	£	£
Trade Creditors	-	-
Social Security	-	-
Other Creditors	240	-
	240	0

8 RECONCILIATION OF MOVEMENTS IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 28.02.21 £	Total 28.02.20 £
Net Movements in Funds for the year	15,435	0	15,435	-
Funds Balance brought forward at 1 March 2020	0	0	0	-
	15,435	0	15,435	0

9 RELATED PARTY TRANSACTIONS

There have been no transactions between the charity and any of the members of the Trustees or their businesses.

10 CONTROL

The charity is controlled by the Trustees.

Independent Examiner's report to the trustees of
The Owl Sanctuary
Charity No. 1184837

Report on the Accounts for the year ended
28 February 2021

Respective responsibilities of the trustee and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees considers 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.

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 Report

My examination was carried out in accordance with the General Directions given by the Charity Commission and 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 explanation from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to the statement below.

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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

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.

D Naylor

Dawn Naylor FCA
Jigsaw Accountants Limited
370 Heysham Road
Heysham
Lancashire
LA3 2BJ

Dated: 21/03/2022

Independent Examiner's report to the trustees of
The Owl Sanctuary
Charity No. 1184837

Report on the Accounts for the year ended
28 February 2021

Respective responsibilities of the trustee and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees considers 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.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
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- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

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.



Dawn Naylor FCA
Jigsaw Accountants Limited
370 Heysham Road
Heysham
Lancashire
LA3 2BJ

Dated: 19/3/22