

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

England & Wales · Charity number 272145

Details

Other names THE BIRD HOSPITAL

Status Registered

Legal form Charitable company

Company number [01270673](#)

Registered 1976-10-13

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

Contact

Address Mousehole Bird Hospital
Raginnis Hill
Mousehole
Penzance
Cornwall
TR19 6SR

Phone 01736731386

Email info@mouseholebirdhospital.org.uk

Website www.mouseholebirdhospital.org.uk

Activities

Objects: TO RELIEVE THE SUFFERING AND DISTRESS OF BIRDS OF ALL SPECIES WHO ARE SICK OR INJURED OR ILL TREATED. (B) TO PROMOTE STUDY AND RESEARCH INTO THE DISEASES OF WILD BIRDS AND METHODS OF PREVENTION CONTROL OR CARE AND INTO TREATMENT OF INJURED BIRDS AND TO PUBLISH THE RESULTS OF ALL SUCH STUDY AND RESEARCH.

Activities: Our objects and principal activities are to: - treat wild birds suffering from injuries or contamination from chemicals and oil spillages, provide sanctuary for any birds unable to be returned to the wild and to benefit the public by the dissemination of information and to enable them to view the activities of the hospital.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** Children/young People, The General Public/mankind

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£134,311	£270,395	-	-
2023-12-31	£91,296	£148,205	-	-
2022-12-31	£158,791	£284,884	-	-
2021-12-31	£83,794	£202,320	-	-
2020-12-31	£325,756	£130,642	-	-

Trustees

Name	Role	Appointed
JEREMY PETER WHITAKER	Chair	2022-05-07
CHRISTINE TRICKEY		
Fynn Stewart		2025-04-14
Jane Desmond		2024-08-10
Kate Jones		2024-04-13
MARGARET CASS		2022-05-07
Michael Larsen		2025-01-13
Nigel Meyer		2025-02-10
Robert Houghton		2023-06-10
Sally Crabtree		2025-10-13

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

England & Wales - Charity number 272145

Accounts

Charity registration number 272145

Company registration number 01270673 (England and Wales)

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs M Cass	
	Mr J P Whitaker	
	Mr M Larsen	(Appointed 13 January 2025)
	Mr F Stewart	(Appointed 14 April 2025)
	Mr N Meyer	(Appointed 10 February 2025)
	Mrs J Desmond	(Appointed 10 August 2024)
	Mrs K Jones	(Appointed 13 April 2024)
	Mr R Houghton	
	Mrs C Trickey	
	Mrs S Crabtree	
Charity number	272145	
Company number	01270673	
Registered office	Raginnis Hill Mousehole PENZANCE Cornwall England TR19 6SR	
Independent examiner	TC Group Vivian House Newham Road Truro Cornwall United Kingdom TR1 2DP	

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

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MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association 1976, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The mission of the charity as set out in the Articles of Association is:

- To relieve the suffering and distress of birds of all species who are sick or injured or ill-treated
- To promote study and research into the disease of wild birds and methods of prevention, control or cure and into the treatment of injured birds and to publish the results of all such study and research.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

The area of focus of the charity's activities for the year have continued to focus on the treatment, rehabilitation and care of seabirds and their release back into the wild. This is all carried out at the main site in Mousehole, Cornwall. Operations have continued to closely follow DEFRA guidelines implementing biosecurity protocols to mitigate against the risk of avian flu. Due to these biosecurity measures and current facilities there are restrictions on capacity to fulfil the need that exists to provide specialist rehabilitation and care to the total number of seabirds and landbirds that require it. The aim is to provide the best environment for rehabilitation within the constraints and challenges of the current site. The approach and ethos of the operations team is to provide high quality rehabilitation care to enable the release of birds back into the wild in a timely and responsible manner.

Due to the constraints and challenges of the current site we undertook a programme of investigation, design and planning to assess the physical condition of the site, and a potential programme of improvements for which we successfully obtained planning permission. Work undertaken included a full topographic survey of the entire site, a CCTV survey of the foul and surface water drainage system, a review of mechanical and electrical systems and detailed proposals for the refurbishment of the studio and main hospital building. A number of small improvement projects were also identified to ensure the long term integrity of the site.

In addition to addressing the physical aspects of the site a restructuring review took place to ensure that there was an appropriate level of management capability available to implement the developments being planned. It also sought to address concerns about ensuring an appropriate degree of separation between the oversight and governance role of the trustees and day-to-day operational management issues. The conclusion of this review was the requirement to have the strategic leadership of the charity located within an executive role and it was decided that the charity should appoint a CEO.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Supporting the business activities outlined above the charity continues to benefit from an active fundraising process, consisting of membership drives which now offer a more cost-effective direct debt option. The charity also participates in local as well as regional fairs, and receives legacy income.

In addition the charity holds a significant investment portfolio, managed on its behalf by the Exeter office of Charles Stanley Group, designed to provide both long term capital growth and funds used to periodically support the charity's ongoing business activities.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Reserves policy

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 that is sufficient to 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.

At the end of the year the charity held unrestricted reserves of £1,360,163 (2023: £1,436,888).

Structure, governance and management

The charity's governing document is its memorandum and articles of association dated 28 July 1976.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs M Cass

Mr J P Whitaker

Mr M Larsen

(Appointed 13 January 2025)

Mr F Stewart

(Appointed 14 April 2025)

Mr N Meyer

(Appointed 10 February 2025)

Mrs J Desmond

(Appointed 10 August 2024)

Mrs K Jones

(Appointed 13 April 2024)

Mr R Houghton

Mrs C Trickey

Mrs S Crabtree

Recruitment and appointment of trustees

A council of trustees of up to 15 members, who meet regularly, administers the charity. A Head of Operations is appointed by the trustees to manage the day-to-day operations of the charity.

Recruitment of trustees is undertaken by the council of trustees. They will recruit a person who is willing to act as a trustee, has an interest in the activities and ultimate success of the charity, and who has the skills and experience to exercise critical oversight and governance. The charity may by an ordinary resolution appoint an individual who is willing to act as a director.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

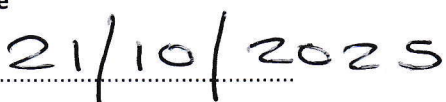
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees' report was approved by the Board of Trustees.



Mr J P Whitaker

Trustee

Date: 

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

I report to the trustees on my examination of the financial statements of Mousehole Wild Bird Hospital And Sanctuary Association Limited (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



TC Group

Vivian House
Newham Road
Truro
Cornwall
TR1 2DP
United Kingdom

Dated: 31/10/2025

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024	Unrestricted funds 2023 (restated)
	Notes	£	£
Income and endowments from:			
Donations and legacies	3	94,609	42,094
Charitable activities	4	1,446	1,366
Other trading activities	5	1,786	13,962
Investments	6	34,068	33,856
Other income	7	2,402	-
Total income		134,311	91,278
Expenditure on:			
Charitable activities	8	270,395	148,187
Total expenditure		270,395	148,187
Net gains/(losses) on investments	14	59,359	23,675
Net expenditure and movement in funds		(76,725)	(33,234)
Reconciliation of funds:			
Fund balances at 1 January 2024		1,436,888	1,470,122
Fund balances at 31 December 2024		1,360,163	1,436,888

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023 (restated)	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	16		302,218		249,981
Investments	17		988,847		1,161,730
			<u>1,291,065</u>		<u>1,411,711</u>
Current assets					
Stocks	18	5,039		5,039	
Debtors	19	1,026		802	
Cash at bank and in hand		79,134		38,642	
		<u>85,199</u>		<u>44,483</u>	
Creditors: amounts falling due within one year	21	<u>(9,167)</u>		<u>(10,242)</u>	
Net current assets			<u>76,032</u>		<u>34,241</u>
Total assets less current liabilities			<u>1,367,097</u>		<u>1,445,952</u>
Creditors: amounts falling due after more than one year	22		<u>(6,934)</u>		<u>(9,064)</u>
Net assets excluding pension liability			<u>1,360,163</u>		<u>1,436,888</u>
Net assets			<u><u>1,360,163</u></u>		<u><u>1,436,888</u></u>
The funds of the charity					
Unrestricted funds			<u>1,360,163</u>		<u>1,436,888</u>
			<u><u>1,360,163</u></u>		<u><u>1,436,888</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2024

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

The financial statements were approved by the trustees on 21/10/25



.....
Mr M Larsen
Trustee

Company registration number 01270673 (England and Wales)

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Mousehole Wild Bird Hospital And Sanctuary Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Raginnis Hill, Mousehole, PENZANCE, Cornwall, TR19 6SR, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association 1976, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on reducing balance
Plant and equipment	10% on reducing balance
Motor vehicles	20% on reducing balance

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and hire purchase liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 (restated) £
Donations and gifts	17,613	24,812
Legacies receivable	76,996	17,282
	<u>94,609</u>	<u>42,094</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 (restated) £
Operating a wild bird hospital		
Membership income	1,446	1,366
	<u>1,446</u>	<u>1,366</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 (restated) £
Fundraising events	1,786	13,962
	<u>1,786</u>	<u>13,962</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 (restated) £
Income from listed investments	33,771	33,279
Interest receivable	297	577
	34,068	33,856

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 (restated) £
Other income	2,402	-

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on charitable activities

	Operating a wild bird hospital 2024 £	Operating a wild bird hospital 2023 (restated) £
Direct costs		
Staff costs	144,276	66,903
Bird food and medical supplies	20,320	8,625
Advertising and marketing	4,585	860
Staff training and welfare	-	227
Uniforms	-	641
Investment management costs	8,013	8,162
Gulval and Ludgvan	19,888	16,523
	197,082	101,941
 Share of support and governance costs (see note 10)		
Support	61,706	40,144
Governance	11,607	6,102
	270,395	148,187
 Analysis by fund		
Unrestricted funds - general	270,395	148,187

9 Description of charitable activities

Operating a wild bird hospital

The treatment of wild birds suffering from injuries or contamination from chemicals and oil spillages, providing sanctuary for any birds unable to be returned to the wild and to benefit the public by the dissemination of information and to enable them to view the activities of the hospital.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Support costs allocated to activities

	2024	2023
	£	(restated)
	£	£
Depreciation	5,088	5,853
Motor expenses	3,076	2,607
Telephone and internet	2,753	148
Printing, postage and stationery	4,337	2,535
Website and domain costs	-	6,008
Miscellaneous expenses	7,647	1,567
Repairs, maintenance and cleaning costs	14,894	5,372
Insurance	1,844	1,592
Light and heat	9,485	2,577
Rates and water	2,231	1,712
Legal and professional fees	12,168	10,173
Governance costs	9,790	6,102
	<u>73,313</u>	<u>46,246</u>
Analysed between:		
Operating a wild bird hospital	<u>73,313</u>	<u>46,246</u>

11 Net movement in funds

	2024	2023
	£	(restated)
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	6,990	3,300
Depreciation of owned tangible fixed assets	1,893	1,860
Depreciation of tangible fixed assets held under finance leases	3,195	3,993
	<u>12,078</u>	<u>9,153</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****13 Employees**

The average monthly number of employees during the year was:

	2024	2023
	Number	(restated) Number
Total	8	4

Employment costs

	2024	2023
	£	(restated) £
Wages and salaries	135,972	63,939
Social security costs	8,954	5,091
Other pension costs	2,150	675
	<u>147,076</u>	<u>69,705</u>

There were no employees whose annual remuneration was more than £60,000.

14 Gains and losses on investments

	Unrestricted funds 2024	Unrestricted funds 2023 (restated)
	£	£
Gains/(losses) arising on:		
Revaluation of investments	77,869	43,604
Sale of investments	(18,510)	(19,929)
	<u>59,359</u>	<u>23,675</u>

15 Taxation

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

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Tangible fixed assets

	Freehold land and buildings	Assets under construction	Plant and equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2024	424,368	-	42,300	21,393	488,061
Additions	-	55,188	2,137	-	57,325
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	424,368	55,188	44,437	21,393	545,386
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment					
At 1 January 2024	206,435	-	26,226	5,419	238,080
Depreciation charged in the year	72	-	1,821	3,195	5,088
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	206,507	-	28,047	8,614	243,168
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount					
At 31 December 2024	217,861	55,188	16,390	12,779	302,218
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	217,933	-	16,074	15,974	249,981
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The net carrying value of tangible fixed assets includes the following in respect of assets held under finance leases or hire purchase contracts. The depreciation charge in respect of such assets amounted to £3,195 (2023 (restated) - £3,993) for the year.

	2024	2023 (restated)
	£	£
Motor vehicles	12,779	15,974
	<u> </u>	<u> </u>

Assets held under finance leases are provided as security for the related finance lease liability.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Tangible fixed assets

(Continued)

The freehold property as represented by the original hospital property is the subject of a deed of gift dated 23 March 1977. The deed specifies that the property shall be used "exclusively as a place or hospital for the treatment of sick or injured birds". If at any time within a period of sixty years the property, or any part of it, shall cease to be kept open for a period of twenty consecutive weeks, or the charity shall seek to dispose of or part with possession of the property, it must offer the property to the donors or their successors for the sum of £1.

The figure included in the accounts represent work carried out on the freehold main hospital from the date of the gift together with the cost of Lovelane Studio plus work carried out.

In the opinion of the Trustees the main hospital property is worth in excess of the figure stated in the accounts but, due to the specialised use of the property, they are unable to quantify that excess. It is the intention of the Trustees that the terms of the deed of gift continues to be complied with and, on that basis, the cost of additions to the property have been capitalised and depreciated over its useful life.

17 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
Cost or valuation			
At 1 January 2024	1,035,303	126,427	1,161,730
Additions	196,001	(196,001)	-
Valuation changes	59,341	-	59,341
Withdrawals	-	(258,000)	(258,000)
Dividends net of fees	-	25,776	25,776
Disposals	(323,910)	323,910	-
At 31 December 2024	966,735	22,112	988,847
Carrying amount			
At 31 December 2024	966,735	22,112	988,847
At 31 December 2023	1,035,303	126,427	1,161,730

Fixed asset investments revalued

Investments are held in a portfolio managed by an external firm of investment advisors. The investments held in the portfolio are valued at market value at each year end. The historic cost of shares in the portfolio is £848,748 (2023: £948,596).

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Stocks

	2024	2023
		(restated)
	£	£
Raw materials and consumables	5,039	5,039
	<u> </u>	<u> </u>

19 Debtors

	2024	2023
		(restated)
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,026	802
	<u> </u>	<u> </u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Finance lease obligations

The charity is financing a vehicle under a finance leasing arrangement at a cost of £185 per month over a period of 48 months, with 17 months remaining at the year end, with a balloon payment of £6,020 due at the end of the lease period.

21 Creditors: amounts falling due within one year

	Notes	2024 £	2023 (restated) £
Obligations under finance leases	20	2,177	2,223
Other taxation and social security		-	3,546
Trade creditors		-	537
Accruals and deferred income		6,990	3,936
		<u>9,167</u>	<u>10,242</u>

22 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 (restated) £
Obligations under finance leases	20	<u>6,934</u>	<u>9,064</u>

23 Retirement benefit schemes

	2024 £	2023 (restated) £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>2,150</u>	<u>675</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****24 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	1,436,888	134,311	(270,395)	59,359	1,360,163
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	1,470,122	91,278	(148,187)	23,675	1,436,888
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

25 Legacies

The trustees have been notified of a number of potential legacies that may be payable to the charity, however the receipt of the funds is subject to factors beyond the control of the charity's trustees and amounts cannot be determined with sufficient confidence to be able to recognise the amounts in the charity's financial statements at the year end date.

26 Related party transactions

There were no disclosable related party transactions during the year (2023 (restated) - none).

27 Prior period adjustment

The valuation of the investment portfolio in the year ended 31 December 2023 was understated by an amount of £31,456.

Accordingly, the opening value of the investment portfolio has been restated from £1,130,274 to £1,161,730 and the previously reported deficit has been restated from £64,690 to £33,234 with a corresponding increase in the gain on revaluation reported in the Statement of Financial Activities from a loss on revaluation of £7,781 to a gain on revaluation of £23,675.

The opening reserves have been adjusted by the above amount, from £1,405,432, to £1,436,888.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

England & Wales - Charity number 272145

Accounts



Trustees' Annual Report for the period

From: 01/01/2023 Period start date To: 31/12/2023 Period end date

Charity name: Mousehole Wild Bird Hospital and Sanctuary Association Limited

Charity registration number: 272145

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve the suffering and distress of birds of all species who are sick or injured or ill-treated To promote study and research into the disease of wild birds and method of prevention control or cure and into the treatment of injured birds and to publish the results of all such study and research
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	The main objectives and activities for the year continued to focus upon the treatment of wild birds and the provision of a sanctuary. This was achieved by providing a range of services, focusing upon the outcome for wild birds. The outbreak of Avian August 2022 meant that we could not admit birds to our main site for a quarantine period of 12 months. This covered the main breeding season in 2023. We took the decision to concentrate on the rehabilitation and care of seabirds and operated out of a temporary satellite site during the 2023 breeding season.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees are aware of the guidance issued by the Charity Commission with respect to public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	-
Policy on social investment including program related investment	Para 1.38	-
Contribution made by volunteers	Para 1.38	We had around four volunteers working with us at any one time who contributed greatly to the operation of our facilities.
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	The charity continued to provide care to seabirds during 2023 at a time when most sanctuaries were refusing to admit them due to risks of Avian Flu. By applying strict biosecurity protocols we were able to provide a valuable care service to these birds the majority of which are 'red listed' as being endangered.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	-
Performance of fundraising activities against objectives set	Para 1.41	-
Investment performance against objectives	Para 1.41	-
Other		-

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The directors consider the surplus achieved on ordinary activities to be satisfactory given the current economic climate.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	There is uncertainty with regards to income other than that derived from investments. The reserves are maintained in order to meet the working capital requirements of the charity.
Amount of reserves held	Para 1.22	£1,405,432
Reasons for holding zero reserves	Para 1.22	-
Details of fund materially in deficit	Para 1.24	-
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	-

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	The charity's principal sources of funds are legacies and investment income.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The charity maintains an ethical policy which decrees that no investments are held in petrochemical industries, or tobacco production, and that the stockbrokers undertake a reasonable, but not exhaustive, research into the ethical background of potential investments.
A description of the principal risks facing the charity	Para 1.46	The principal risks facing the charity are long term changes in operating policies due to Avian Flu and the biosecurity protocols that this has required.
Other		-

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity's governing document is its memorandum and articles of association dated 28 July 1976
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The charity is a private company limited by guarantee and consequently does not have a share capital.
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	Recruitment of trustees is undertaken by the board of trustees. They will recruit a person who is willing to act as a trustee and has an interest in the activities and ultimate success of the charity.

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	Briefing from the Chair of the Trustee Council including a review of previous Council meeting minutes and papers.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	A Head of Operations is appointed by the trustees to manage the day-to-day operations of the charity.
Relationship with any related parties	Para 1.51	None Formally
Other		-

Reference and Administrative details

Charity name	Mousehole Wild Bird Hospital and Sanctuary Association Limited
Other name the charity uses	-
Registered charity number	272145
Charity's principal address	Raginnis Hill Mousehole Penzance TR19 6SR

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	Jeremy Whitaker	Chair		Trustee Council
2	Margaret Cass	Treasurer		Trustee Council
3	Barbara Hanik	Secretary		Trustee Council
4	Christine Croal		1 January - 15 April	Trustee Council
5	Sally Crabtree			Trustee Council
6	Christine Trickey			Trustee Council
7	Barbara Reid		1 January - 13 May	Trustee Council
8	Wilma Robson			Trustee Council
9	Jonathan Harvey Steer			Trustee Council
10	Robert Houghton		10 June - 31 December	Trustee Council
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		
Jeremy Whitaker		
Margaret Cass		

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	-
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	-
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	-

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)	J.P. Whitaker	M. Cass
Full name(s)	Jeremy Whitaker	Margaret Cass
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	21 October 2024	21-10-2024

1270673

-

CHARITY REGISTERED NUMBER:272145

MOUSEHOLE WILD BIRD HOSPITAL AND

SANCTUARY ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER, 2023

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 1270673

Registered Charity Number: 272145

Chairman: Mr J Whitaker

Treasurer: Mrs M Cass

Directors: Mrs M Cass
Mr J Whitaker
Mr J Steer (retired)

Trustees:

Mrs C Croal (retired)
Ms S Crabtree
Mrs C Trickey
Mrs B Reid (resigned)
Mrs W Robson
Mr Houghton

Secretary: Mrs B Hanik

Registered Office: Raginnis Hill
Mousehole
Cornwall
TR18 6SR

Accountants: Leddra Perry & Co.
Chartered Accountants
1 Ventnor Terrace
St. Ives
Cornwall
TR26 1DY

Bankers: Lloyds Bank
Market Place
Penzance
Cornwall

Solicitors: CVC
Penzance
Cornwall

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2023

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MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Organisation

Governing document

The charity's governing document is its memorandum and articles of association dated 28 July 1976.

A board of trustees of up to 15 members, who meet regularly, administers the charity. A Head of Operations is appointed by the trustees to manage the day-to-day operations of the charity.

Recruitment of trustees is undertaken by the board of trustees. They will recruit a person who is willing to act as a trustee and has an interest in the activities and ultimate success of the charity. The charity may by ordinary resolution appoint a person who is willing to act as a director.

Risk policy

The management committee, who meet at regular intervals, have reviewed the risks involved in operating the Charity. The charity has proceedings in place to mitigate the risks both external and internal, minimising the impact at the same time.

The trustees have reviewed Health and Safety and Fire Regulation issues concerning the charity's operations and these are subject to periodic assessment. Procedures are in place to ensure compliance

Objectives and activities

To treat wild birds suffering from injuries or contamination from chemicals and oil spillages.

Benefit the public by the dissemination of information and to enable them to view the activities of the hospital.

The main objectives and activities for the year continued to focus upon the treatment of wild birds and the provision of a sanctuary. This was achieved by providing a range of services, focusing upon the outlook for wild birds, providing facilities for the public and working with other agencies when practicable.

However, the hospital was struck by an outbreak of Avian Flu. A disease that had been gradually working its way South across the country devastating stocks of wild birds, particularly waterfowl and seabirds, and also commercial poultry units.

Following a suspected infection of some herring gulls, AHPA (Animal and Plant Health Agency) a department of DEFRA (Department for Environment, Food and Rural Affairs), undertook some tests at the hospital that confirmed the outbreak, which led to the culling of all the 200 birds then in our care. The restrictions placed upon the hospital by AHPA that we had to carry out a cleaning and disinfection process costing several thousand pounds. There has been a long term effect arising from this on the continuation of the charities operations.

We used a temporary satellite that allowed us to care for the many young gulls that usually come into our care between May and August each year. The spread of Avian Flu has led to rapid advances in detection from a blood sample taken by a vet and analysed in a lab over a couple of days to faecal test taking only 30 minutes. This will significantly improve our level of biosecurity in the short term.

MOU SEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 2023

Achievements and performance

The directors consider the surplus achieved on ordinary activities to be particularly satisfactory given the current economic climate.

Financial review

Investment policy

The charity maintains an ethical policy which decrees that no investments are held in petro chemical industries, or tobacco production, and that the stockbrokers undertake a reasonable, but not exhaustive, research into the ethical background of potential investments

Areas to be reviewed include the treatment and welfare of the company's staff and workers.

Reserves policy

The management committee has examined the requirements for reserves in the light of the main risks to the charity.

There is uncertainty with regards to income other than that derived from investments. The reserves should be maintained at around £1,100,000 in order to meet working capital requirements of the charity. However, this policy is under active review and may be revised in future.

The management committee has not designated funds for any purpose. It is the intention to build reserves through annual surpluses.

The pandemic had affected the hospital in its operations and how developments follow on from this.

Plans for future periods

Events since the year end

There has been an ongoing impact from Covid-19 and Avian Flu with regards to various restrictions and how staff operate in future.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees' responsibilities in relation to the financial statements

The directors (who are also trustees of the charity)

are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate

to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees
on 11th May, 2024 and signed on its behalf.

..........Mrs B Hanik
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION
LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts which are set out on pages 6 to 15

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the Charities Act 2011 follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended); and state whether particular matters have come to my attention.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January, 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April, 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the General Accepted Accounting Practice effective for reporting periods beginning on or after 1 January, 2015.

Basis of independent examiner's report

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 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 those matters set out in 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:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January, 2015)

Has 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.



John Hollow

Leddra Perry & Co.

Chartered Accountants

1 Ventnor Terrace St. Ives, Cornwall

Dated: 11th May, 2024

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrest'd Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:	2			
Donations and Legacies		42,094	42,094	123,094
Investments	3	33,874	33,874	32,924
Other income		15,328	15,328	2,697
Total income and endowments		<u>91,296</u>	<u>91,296</u>	<u>158,715</u>
Expenditure on:				
Charitable activities		140,043	140,043	278,592
Raising funds	4	8,162	8,162	6,292
Total resources expended		<u>148,205</u>	<u>148,205</u>	<u>284,884</u>
Gains and(Losses) on revaluations and disposals of investment assets		(7,781)	(7,781)	(161,207)
Net movement in funds		<u>(64,690)</u>	<u>(64,690)</u>	<u>(287,376)</u>
Total funds brought forward		<u>1,470,122</u>	<u>1,470,122</u>	<u>1,757,498</u>
Total funds carried forward		<u>1,405,432</u>	<u>1,405,432</u>	<u>1,470,122</u>

Continuing operations

All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

BALANCE SHEET AT 31 DECEMBER 2023

	Note	£	2023 £	£	2022 £
Tangible fixed assets					
Tangible assets	6		249,981		251,230
Investments	7		1,130,274		1,168,943
			<u>1,380,255</u>		<u>1,420,173</u>
Current assets					
Stocks	8	5,039		5,039	
Debtors	9	802		681	
Cash at bank and in hand		38,642		64,633	
		<u>44,483</u>		<u>70,353</u>	
Creditors					
Amounts falling due within one year	10	10,242		9,166	
Net current assets			<u>34,241</u>	<u>61,187</u>	
Total assets less current liabilities			<u>1,414,496</u>	<u>1,481,360</u>	
Amounts falling due over 12 months	10		9,064		11,238
Total assets less current liabilities			<u>1,405,432</u>	<u>1,470,122</u>	
Net assets			<u>£1,405,432</u>	<u>£1,470,122</u>	
Capital funds					
Unrestricted funds			<u>1,405,432</u>	<u>1,470,122</u>	
Total charity funds			<u>£1,405,432</u>	<u>£1,470,122</u>	

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
BALANCE SHEET AT 31 DECEMBER 2022 CONTINUED

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023

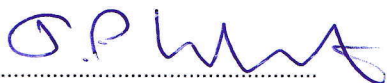
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply With Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved by the Board of Trustees on 11th May, 2024 and were signed on its behalf by:



Mr J Whitaker

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) and the Companies Act 2006. .

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Land and buildings - 2% per annum of reducing balance of building

Plant and Machinery - 10% per annum of reducing balance

Motor Vehicles - 20% per annum of reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. the cost of raising and administering such funds are charged against the specific fund. the aim and use of each restricted fund as set out in the notes to the financial statements.

The policy for including investments is as follows:

Investments are stated at their market value at the year end. The market value of quoted securities is based on the middle market quotation on the relevant Stock Exchange.

Gains and losses arising on revaluation are disclosed in the Statement of Financial Activities.

Expenditure recognition

Expenditure recognition Expenditure is accounted for on an accruals basis, and is allocated to the various activities and fundraising activities carried out by the charity.

Fundraising costs are those incurred in seeking voluntary contributions and include the costs of goods purchased for resale as part of the trading income.

Government costs are management and administration costs that are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

2. **Income**

	Unrest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies			
Legacies	17,282	17,282	109,022
Shop sales	-	-	-
Donations	20,733	20,733	10,840
Gift Aid	4,079	4,079	3,232
	<u>42,094</u>	<u>42,094</u>	<u>123,094</u>
Investment income			
Dividends	33,297	33,297	25,351
Interest	577	577	7,573
	<u>33,874</u>	<u>33,874</u>	<u>32,924</u>
Other income			
Membership subscriptions	1,366	1,366	2,274
Income from fundraising events	13,962	13,962	423
Sundry income	-	-	-
	<u>15,328</u>	<u>15,328</u>	<u>2,697</u>

3. **Investment income**

	2023 £	2022 £
Income from other fixed asset investments	<u>33,874</u>	<u>32,924</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

4. Expenditure on charitable activities		
Direct costs	2023	2022
	£	£
- Wages	66,228	137,715
Bird food and medicine	8,625	10,633
Goods for resale	-	-
Advertising	860	460
Staff pension contributions	675	535
Training and staff welfare	227	500
Uniforms	641	458
Management charges	8,162	6,292
Gulval costs	16,523	-
	101,941	156,593
Support costs	2023	2022
	£	£
Motor expenses	2,607	1,689
Telephone and broadband	148	1,343
Printing, stationery etc	2,535	1,335
Web, domain costs	6,008	-
Miscellaneous expenses	640	357
Penalty re pensions	400	-
Subscriptions	243	206
Cleaning materials and deep clean	5,304	8,974
Insurance	1,592	1,485
Heat and light	2,577	3,550
Garden expenses	68	58
Repairs and renewals	-	95,573
Rates and water	1,712	1,719
Hire of hall	300	285
Depreciation	5,843	2,795
Other legal & professional	10,173	5,344
Profit on disposal of van	-	(1,195)
	40,150	67,277
Governance costs		
Independent Examiners fees	3,300	3,250
Wages	2,802	1,523
	6,102	4,773
Total	148,193	284,884

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

5. Staff costs

Total staff costs amount to £69,030 of which £2,802 relates to administrative work .
The remaining £66,228 of cost is charitable expenditure

	2023	2022
	£	£
Gross Salaries	63,939	131,118
Social Security Costs	5,091	8,120
	<u>69,030</u>	<u>139,238</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Tangible fixed assets	Land and Buildings £	Plant and Machinery £	Motor Vehicle £	Total £
Cost:				
At 1 January 2023	424,368	37,696	21,393	483,457
Additions	-	4,604	-	4,604
Disposal	-	-	-	-
At 31 December 2023	424,368	42,300	21,393	488,061
Depreciation:				
At 1 January 2023	206,361	24,440	1,426	232,227
Disposal	-	-	-	-
Charge for the year	74	1,786	3,993	5,853
At 31 December 2023	206,435	26,226	5,419	238,080
Net book value:				
At 31 December 2023	<u>£217,933</u>	<u>£16,074</u>	<u>15,974</u>	<u>£249,981</u>
At 31 December 2022	<u>£218,007</u>	<u>£13,256</u>	<u>£19,967</u>	<u>251,230</u>

Freehold Property

The freehold property as represented by the original hospital property is the subject of a deed of gift dated 23rd March, 1977. The deed specifies that the property shall be used "exclusively as a place or hospital for the treatment of sick or injured birds". If at any time within a period of sixty years the property, or any part of it, shall cease to be kept open for a period of twenty consecutive weeks, or the charity shall seek to dispose of or part with possession of the property, it must offer the property to the donors or their successors for the sum of £1.

The figure included in the accounts represents work carried out on the Freehold main Hospital from the date of the gift together with the cost of Lovelane Studio plus work carried out. In the opinion of the directors the main hospital property is worth in excess of the figure stated in the accounts but, due to the specialised use of the property, they are unable to quantify that excess. It is the intention of the directors that the terms of the deed of gift continue to be complied with and, on that basis. The cost of additions to the property have been capitalised and depreciated over its useful life.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

7.	Fixed asset investment	Listed	Listed
		2023 £	2022 £
	Market Value	1,168,943	1,494,127
	Purchases/Disposals net	(31,751)	(161,268)
	Realised loss/gains on disposal	(19,929)	(21,935)
	Unrealised gain/loss on revaluation	13,011	(141,981)
	At 31 December 2023	<u>1,130,274</u>	<u>1,168,943</u>
	Net Book Values:		
	As at 31 December 2023	<u>£1,130,274</u>	<u>£1,168,943</u>
	As at 31 December 2022	<u>£1,494,127</u>	<u>£1,494,127</u>
8.	Stocks	2023	2022
		£	£
	Stocks	<u>5,039</u>	<u>5,039</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER, 2023

9. Debtors and prepayments

Amounts falling due within one year:

	2023	2022
	£	£
Prepayments and Accrued Income	802	681
	<u>802</u>	<u>681</u>

10. Creditors

Amounts falling due within one year:-

	2023	2022
	£	£
Ford van lease	2,223	2,221
Trade	537	-
Other Taxes & PAYE	3,546	3,065
Accrued Expenses	3,936	3,880
	<u>10,242</u>	<u>9,166</u>

Amounts falling due over 12 months

Ford Van leasing payments	<u>9,064</u>	<u>11,238</u>
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11. Post balance sheet events

The impact of avian flu has meant that the charity must reorganise how its activities are conducted in future years. Steps are being taken to acquire additional property so that this may be undertaken.

13. Related party disclosures

There were no related party transactions for the year ended 31 December 2023.

14. Limited by guarantee

The charity is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £1 in the event of liquidation.

1270673

-

CHARITY REGISTERED NUMBER:272145

MOUSEHOLE WILD BIRD HOSPITAL AND

SANCTUARY ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER, 2023

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 1270673

Registered Charity Number: 272145

Chairman: Mr J Whitaker

Treasurer: Mrs M Cass

Directors: Mrs M Cass
Mr J Whitaker
Mr J Steer (retired)

Trustees:

Mrs C Croal (retired)
Ms S Crabtree
Mrs C Trickey
Mrs B Reid (resigned)
Mrs W Robson
Mr Houghton

Secretary: Mrs B Hanik

Registered Office: Raginnis Hill
Mousehole
Cornwall
TR18 6SR

Accountants: Leddra Perry & Co.
Chartered Accountants
1 Ventnor Terrace
St. Ives
Cornwall
TR26 1DY

Bankers: Lloyds Bank
Market Place
Penzance
Cornwall

Solicitors: CVC
Penzance
Cornwall

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2023

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MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Organisation

Governing document

The charity's governing document is its memorandum and articles of association dated 28 July 1976.

A board of trustees of up to 15 members, who meet regularly, administers the charity. A Head of Operations is appointed by the trustees to manage the day-to-day operations of the charity.

Recruitment of trustees is undertaken by the board of trustees. They will recruit a person who is willing to act as a trustee and has an interest in the activities and ultimate success of the charity. The charity may by ordinary resolution appoint a person who is willing to act as a director.

Risk policy

The management committee, who meet at regular intervals, have reviewed the risks involved in operating the Charity. The charity has proceedings in place to mitigate the risks both external and internal, minimising the impact at the same time.

The trustees have reviewed Health and Safety and Fire Regulation issues concerning the charity's operations and these are subject to periodic assessment. Procedures are in place to ensure compliance

Objectives and activities

To treat wild birds suffering from injuries or contamination from chemicals and oil spillages.

Benefit the public by the dissemination of information and to enable them to view the activities of the hospital.

The main objectives and activities for the year continued to focus upon the treatment of wild birds and the provision of a sanctuary. This was achieved by providing a range of services, focusing upon the outlook for wild birds, providing facilities for the public and working with other agencies when practicable.

However, the hospital was struck by an outbreak of Avian Flu. A disease that had been gradually working its way South across the country devastating stocks of wild birds, particularly waterfowl and seabirds, and also commercial poultry units.

Following a suspected infection of some herring gulls, AHPA (Animal and Plant Health Agency) a department of DEFRA (Department for Environment, Food and Rural Affairs), undertook some tests at the hospital that confirmed the outbreak, which led to the culling of all the 200 birds then in our care. The restrictions placed upon the hospital by AHPA that we had to carry out a cleaning and disinfection process costing several thousand pounds. There has been a long term effect arising from this on the continuation of the charities operations.

We used a temporary satellite that allowed us to care for the many young gulls that usually come into our care between May and August each year. The spread of Avian Flu has led to rapid advances in detection from a blood sample taken by a vet and analysed in a lab over a couple of days to faecal test taking only 30 minutes. This will significantly improve our level of biosecurity in the short term.

MOU SEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 2023

Achievements and performance

The directors consider the surplus achieved on ordinary activities to be particularly satisfactory given the current economic climate.

Financial review

Investment policy

The charity maintains an ethical policy which decrees that no investments are held in petro chemical industries, or tobacco production, and that the stockbrokers undertake a reasonable, but not exhaustive, research into the ethical background of potential investments

Areas to be reviewed include the treatment and welfare of the company's staff and workers.

Reserves policy

The management committee has examined the requirements for reserves in the light of the main risks to the charity.

There is uncertainty with regards to income other than that derived from investments. The reserves should be maintained at around £1,100,000 in order to meet working capital requirements of the charity. However, this policy is under active review and may be revised in future.

The management committee has not designated funds for any purpose. It is the intention to build reserves through annual surpluses.

The pandemic had affected the hospital in its operations and how developments follow on from this.

Plans for future periods

Events since the year end

There has been an ongoing impact from Covid-19 and Avian Flu with regards to various restrictions and how staff operate in future.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees' responsibilities in relation to the financial statements

The directors (who are also trustees of the charity)

are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate

to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees
on 11th May, 2024 and signed on its behalf.

..........Mrs B Hanik
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION
LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts which are set out on pages 6 to 15

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the Charities Act 2011 follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended); and state whether particular matters have come to my attention.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January, 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April, 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the General Accepted Accounting Practice effective for reporting periods beginning on or after 1 January, 2015.

Basis of independent examiner's report

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 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 those matters set out in 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:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January, 2015)

Has 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.


.....
John Hollow

Leddra Perry & Co.
Chartered Accountants
1 Ventnor Terrace St. Ives, Cornwall

Dated: 11th May, 2024

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrest'd Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:	2			
Donations and Legacies		42,094	42,094	123,094
Investments	3	33,874	33,874	32,924
Other income		15,328	15,328	2,697
Total income and endowments		<u>91,296</u>	<u>91,296</u>	<u>158,715</u>
Expenditure on:				
Charitable activities		140,043	140,043	278,592
Raising funds	4	8,162	8,162	6,292
Total resources expended		<u>148,205</u>	<u>148,205</u>	<u>284,884</u>
Gains and(Losses) on revaluations and disposals of investment assets		(7,781)	(7,781)	(161,207)
Net movement in funds		<u>(64,690)</u>	<u>(64,690)</u>	<u>(287,376)</u>
Total funds brought forward		<u>1,470,122</u>	<u>1,470,122</u>	<u>1,757,498</u>
Total funds carried forward		<u>1,405,432</u>	<u>1,405,432</u>	<u>1,470,122</u>

Continuing operations

All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

BALANCE SHEET AT 31 DECEMBER 2023

	Note	£	2023 £	2022 £
Tangible fixed assets				
Tangible assets	6		249,981	251,230
Investments	7		1,130,274	1,168,943
			<u>1,380,255</u>	<u>1,420,173</u>
Current assets				
Stocks	8	5,039		5,039
Debtors	9	802		681
Cash at bank and in hand		38,642		64,633
		<u>44,483</u>		<u>70,353</u>
Creditors				
Amounts falling due within one year	10	10,242		9,166
Net current assets			<u>34,241</u>	<u>61,187</u>
Total assets less current liabilities			<u>1,414,496</u>	<u>1,481,360</u>
Amounts falling due over 12 months	10		9,064	11,238
Total assets less current liabilities			<u>1,405,432</u>	<u>1,470,122</u>
Net assets			<u><u>£1,405,432</u></u>	<u><u>£1,470,122</u></u>
Capital funds				
Unrestricted funds			<u>1,405,432</u>	<u>1,470,122</u>
Total charity funds			<u><u>£1,405,432</u></u>	<u><u>£1,470,122</u></u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
BALANCE SHEET AT 31 DECEMBER 2022 CONTINUED

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023

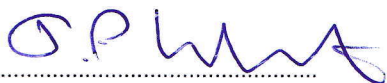
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply With Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved by the Board of Trustees on 11th May, 2024 and were signed on its behalf by:



Mr J Whitaker

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) and the Companies Act 2006. .

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Land and buildings - 2% per annum of reducing balance of building

Plant and Machinery - 10% per annum of reducing balance

Motor Vehicles - 20% per annum of reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

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The policy for including investments is as follows:

Investments are stated at their market value at the year end. The market value of quoted securities is based on the middle market quotation on the relevant Stock Exchange.

Gains and losses arising on revaluation are disclosed in the Statement of Financial Activities.

Expenditure recognition

Expenditure recognition Expenditure is accounted for on an accruals basis, and is allocated to the various activities and fundraising activities carried out by the charity.

Fundraising costs are those incurred in seeking voluntary contributions and include the costs of goods purchased for resale as part of the trading income.

Government costs are management and administration costs that are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

2. **Income**

	Unrest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies			
Legacies	17,282	17,282	109,022
Shop sales	-	-	-
Donations	20,733	20,733	10,840
Gift Aid	4,079	4,079	3,232
	<u>42,094</u>	<u>42,094</u>	<u>123,094</u>
Investment income			
Dividends	33,297	33,297	25,351
Interest	577	577	7,573
	<u>33,874</u>	<u>33,874</u>	<u>32,924</u>
Other income			
Membership subscriptions	1,366	1,366	2,274
Income from fundraising events	13,962	13,962	423
Sundry income	-	-	-
	<u>15,328</u>	<u>15,328</u>	<u>2,697</u>

3. **Investment income**

	2023 £	2022 £
Income from other fixed asset investments	<u>33,874</u>	<u>32,924</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

4. Expenditure on charitable activities		
Direct costs	2023	2022
	£	£
- Wages	66,228	137,715
Bird food and medicine	8,625	10,633
Goods for resale	-	-
Advertising	860	460
Staff pension contributions	675	535
Training and staff welfare	227	500
Uniforms	641	458
Management charges	8,162	6,292
Gulval costs	16,523	-
	101,941	156,593
Support costs	2023	2022
	£	£
Motor expenses	2,607	1,689
Telephone and broadband	148	1,343
Printing, stationery etc	2,535	1,335
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Miscellaneous expenses	640	357
Penalty re pensions	400	-
Subscriptions	243	206
Cleaning materials and deep clean	5,304	8,974
Insurance	1,592	1,485
Heat and light	2,577	3,550
Garden expenses	68	58
Repairs and renewals	-	95,573
Rates and water	1,712	1,719
Hire of hall	300	285
Depreciation	5,843	2,795
Other legal & professional	10,173	5,344
Profit on disposal of van	-	(1,195)
	40,150	67,277
Governance costs		
Independent Examiners fees	3,300	3,250
Wages	2,802	1,523
	6,102	4,773
Total	148,193	284,884

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

5. Staff costs

Total staff costs amount to £69,030 of which £2,802 relates to administrative work .
The remaining £66,228 of cost is charitable expenditure

	2023	2022
	£	£
Gross Salaries	63,939	131,118
Social Security Costs	5,091	8,120
	<u>69,030</u>	<u>139,238</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Tangible fixed assets	Land and Buildings £	Plant and Machinery £	Motor Vehicle £	Total £
Cost:				
At 1 January 2023	424,368	37,696	21,393	483,457
Additions	-	4,604	-	4,604
Disposal	-	-	-	-
At 31 December 2023	424,368	42,300	21,393	488,061
Depreciation:				
At 1 January 2023	206,361	24,440	1,426	232,227
Disposal	-	-	-	-
Charge for the year	74	1,786	3,993	5,853
At 31 December 2023	206,435	26,226	5,419	238,080
Net book value:				
At 31 December 2023	<u>£217,933</u>	<u>£16,074</u>	<u>15,974</u>	<u>£249,981</u>
At 31 December 2022	<u>£218,007</u>	<u>£13,256</u>	<u>£19,967</u>	<u>251,230</u>

Freehold Property

The freehold property as represented by the original hospital property is the subject of a deed of gift dated 23rd March, 1977. The deed specifies that the property shall be used "exclusively as a place or hospital for the treatment of sick or injured birds". If at any time within a period of sixty years the property, or any part of it, shall cease to be kept open for a period of twenty consecutive weeks, or the charity shall seek to dispose of or part with possession of the property, it must offer the property to the donors or their successors for the sum of £1.

The figure included in the accounts represents work carried out on the Freehold main Hospital from the date of the gift together with the cost of Lovelane Studio plus work carried out. In the opinion of the directors the main hospital property is worth in excess of the figure stated in the accounts but, due to the specialised use of the property, they are unable to quantify that excess. It is the intention of the directors that the terms of the deed of gift continue to be complied with and, on that basis. The cost of additions to the property have been capitalised and depreciated over its useful life.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

7.	Fixed asset investment	Listed	Listed
		2023	2022
		£	£
	Market Value	1,168,943	1,494,127
	Purchases/Disposals net	(31,751)	(161,268)
	Realised loss/gains on disposal	(19,929)	(21,935)
	Unrealised gain/loss on revaluation	13,011	(141,981)
	At 31 December 2023	<u>1,130,274</u>	<u>1,168,943</u>
	Net Book Values:		
	As at 31 December 2023	<u>£1,130,274</u>	<u>£1,168,943</u>
	As at 31 December 2022	<u>£1,494,127</u>	<u>£1,494,127</u>
8.	Stocks	2023	2022
		£	£
	Stocks	5,039	5,039

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER, 2023

9. Debtors and prepayments

Amounts falling due within one year:

	2023	2022
	£	£
Prepayments and Accrued Income	802	681
	<u>802</u>	<u>681</u>

10. Creditors

Amounts falling due within one year:-

	2023	2022
	£	£
Ford van lease	2,223	2,221
Trade	537	-
Other Taxes & PAYE	3,546	3,065
Accrued Expenses	3,936	3,880
	<u>10,242</u>	<u>9,166</u>

Amounts falling due over 12 months

Ford Van leasing payments	<u>9,064</u>	<u>11,238</u>
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11. Post balance sheet events

The impact of avian flu has meant that the charity must reorganise how its activities are conducted in future years. Steps are being taken to acquire additional property so that this may be undertaken.

13. Related party disclosures

There were no related party transactions for the year ended 31 December 2023.

14. Limited by guarantee

The charity is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £1 in the event of liquidation.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

England & Wales - Charity number 272145

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 01/01/2022 Period start date To: 31/12/2022 Period end date

Charity name: Mousehole Wild Bird Hospital and Sanctuary Association Limited

Charity registration number: 272145

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve the suffering and distress of birds of all species who are sick or injured or ill-treated To promote study and research into the disease of wild birds and method of prevention control or cure and into the treatment of injured birds and to publish the results of all such study and research
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	The main objectives and activities for the year continued to focus upon the treatment of wild birds and the provision of a sanctuary. This was achieved by providing a range of services, focusing upon the outcome for wild birds, providing facilities for the public and working with other agencies when practicable. However, the hospital was struck by an outbreak of Avian Flu in August 2022. A disease that had been gradually working its way South across the country devastating stocks of wild birds, particularly waterfowl and seabirds, and also commercial poultry units. Following a suspected infection of some herring gulls, AHPA (Animal and Plant Health Agency) a department of DEFRA (Department for Environment, Food and Rural Affairs) , undertook some tests at the hospital that confirmed the outbreak, which led to the culling of all the 200 birds then in our care. The restrictions placed upon the hospital by AHPA meant that we had to carry out a cleaning and disinfection process costing several thousand pounds resulting in closure until August 2023. A satellite site was opened in 2023 to allow us to carry out the work of the charity remote from our permanent site.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees are aware of the guidance issued by the Charity Commission with respect to public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	-
Policy on social investment including program related investment	Para 1.38	-
Contribution made by volunteers	Para 1.38	No volunteers during 2022 other than Trustees
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	The Charity continued its work of caring for sick and orphaned birds and at the time of the Avian Flu related cull in August 2022 there were 200 birds being cared for. Many of these birds were listed as endangered.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	-
Performance of fundraising activities against objectives set	Para 1.41	-
Investment performance against objectives	Para 1.41	-
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The directors consider the surplus achieved on ordinary activities to be particularly satisfactory given the current economic climate.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	There is uncertainty with regards to income other than that derived from investments. The reserves are maintained in order to meet the working capital requirements of the charity.
Amount of reserves held	Para 1.22	£1,470,122
Reasons for holding zero reserves	Para 1.22	-
Details of fund materially in deficit	Para 1.24	-
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	-

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	The charity's principal sources of funds are legacies and investment income.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The charity maintains an ethical policy which decrees that no investments are held in petrochemical industries, or tobacco production, and that the stockbrokers undertake a reasonable, but not exhaustive, research into the ethical background of potential investments.
A description of the principal risks facing the charity	Para 1.46	The principal risk facing the charity are long term changes in operating policies due to Avian Flu. The full extent is not know at this time.
Other		-

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity's governing document is its memorandum and articles of association dated 28 July 1976
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The charity is a private company limited by guarantee and consequently does not have a share capital.
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	Recruitment of trustees is undertaken by the board of trustees. They will recruit a person who is willing to act as a trustee and has an interest in the activities and ultimate success of the charity.

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	Briefing from the Chair of the Trustee Council including a review of previous Council meeting minutes and papers
The charity's organisational structure and any wider network with which the charity works	Para 1.51	A Warden is appointed by the trustees to manage the day-to-day operations of the charity.
Relationship with any related parties	Para 1.51	None formally
Other		-

Reference and Administrative details

Charity name	Mousehole Wild Bird Hospital and Sanctuary Association Limited
Other name the charity uses	-
Registered charity number	272145
Charity's principal address	Raginnis Hill Mousehole Penzance TR19 6SR

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	Jeremy Whitaker	Chair		Trustee Council
2	Margaret Cass	Treasurer		Trustee Council
3	Barbara Hanik	Secretary		Trustee Council
4	Betty Nugent			Trustee Council
5	Christine Croal			Trustee Council
6	Sally Crabtree			Trustee Council
7	Christine Trickey			Trustee Council
8	Barbara Reid			Trustee Council
9	Wilma Robson			Trustee Council
10	Jonathan Harvey Steer			Trustee Council
11	Robert Houghton			Trustee Council
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Corporate trustees' names or the directors at the date the report was approved		
Director name		
Jeremy Whitaker		
Margaret Cass		

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	-
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	-
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	-

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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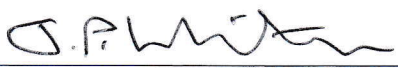
Other optional information

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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)		
Full name(s)	Jeremy Whitaker	Margaret Cass
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	08/06/2024	08/06/2024

1270673

-

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CHARITY REGISTERED NUMBER:272145

MOUSEHOLE WILD BIRD HOSPITAL AND

SANCTUARY ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER, 2022

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number:	1270673
Registered Charity Number:	272145
Chairman:	Mr J Whitaker
Treasurer:	Mrs M Cass
Directors:	Mrs M Cass Mr J Whitaker
Vice President	Mr J Topham-Garrison
Trustees:	Mrs B Nugent Mrs C Croal Ms S Crabtree Mr Trickey Mrs C Trickey Mrs B Reid Ms W Robson Mr J Steer Mr Houghton
Secretary:	Mrs B Hanik
Registered Office:	Raginnis Hill Mousehole Cornwall TR18 6SR
Accountants:	Leddra Perry & Co. Chartered Accountants 1 Ventnor Terrace St. Ives Cornwall TR26 1DY
Bankers:	Lloyds Bank Market Place Penzance Cornwall
Solicitors:	CVC Penzance Cornwall

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2021

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MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Organisation

Governing document

The charity's governing document is its memorandum and articles of association dated 28 July 1976.

A board of trustees of up to 15 members, who meet regularly, administers the charity. A Warden is appointed by the trustees to manage the day-to-day operations of the charity.

Recruitment of trustees is undertaken by the board of trustees. They will recruit a person who is willing to act as a trustee and has an interest in the activities and ultimate success of the charity. The charity may by ordinary resolution appoint a person who is willing to act as a director.

Risk policy

The management committee, who meet at regular intervals, have reviewed the risks involved in operating the Charity. The charity has proceedings in place to mitigate the risks, both external and internal, minimising the impact at the same time.

The trustees have reviewed Health and Safety and Fire Regulation issues concerning the charity's operations and these are subject to periodic assessment. Procedures are in place to ensure compliance

Objectives and activities

To treat wild birds suffering from injuries or contamination from chemicals and oil spillages.

Benefit the public by the dissemination of information and to enable them to view the activities of the hospital.

The main objectives and activities for the year continued to focus upon the treatment of wild birds and the provision of a sanctuary. This was achieved by providing a range of services, focusing upon the outlook for wild birds, providing facilities for the public and working with other agencies when practicable.

However, the hospital was struck by an outbreak of Avian Flu. A disease that had been gradually working its way South across the country devastating stocks of wild birds particularly, waterfowl and seabirds, and also commercial poultry units.

Following a suspected infection of some herring gulls, AHPA (Animal and Plant Health Agency) a department of DEFRA (Department for Environment, Food and Rural Affairs), undertook some tests at the hospital that confirmed the outbreak, which led to the culling of all the 200 birds then in our care. The restrictions placed upon the hospital by AHPA that we had to carry out a cleaning and disinfection process costing several thousand pounds and that we must remain closed until the end of August.

We plan to use a temporary satellite this summer to allow us to care for the many young gulls that usually come into our care between May and August each year. The spread of Avian Flu has led to rapid advances in detection from a blood sample taken by a vet and analysed in a lab over a couple of days to faecal test taking only 30 minutes. This will significantly improve our level of biosecurity in the short term.

MOU SEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

The directors consider the surplus achieved on ordinary activities to be particularly satisfactory given the current economic climate.

Financial review

Investment policy

The charity maintains an ethical policy which decrees that no investments are held in petro chemical industries, or tobacco production, and that the stockbrokers undertake a reasonable, but not exhaustive, research into the ethical background of potential investments

Areas to be reviewed include the treatment and welfare of the company's staff and workers.

Reserves policy

The management committee has examined the requirements for reserves in the light of the main risks to the charity.

There is uncertainty with regards to income other than that derived from investments. The reserves should be maintained at around £1,700,000 in order to meet working capital requirements of the charity.

The management committee has not designated funds for any purpose. It is the intention to build reserves through annual surpluses.

The pandemic has affected the hospital in that more staff were engaged in order to cope with the circumstances, this did have a material effect on the charity's finances.

Plans for future periods

It is intended to continue with the refurbishment of the aviaries until the task has been completed together with work on the food preparation area. In view of their nervous nature a separate aviary will be constructed to house wood pigeons. At present, the builders are ongoing with the various works..

Events since the year end

The refurbishment of the aviaries has been continuing since the commencement of the current financial year.

There has been an impact from Covid-19 with regards to various restrictions and additional staff were engaged in order to comply. A result of this was that the overall cost of staffing arrangements increased significantly.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees' responsibilities in relation to the financial statements

The directors (who are also trustees of the charity) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate

to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 10th June, 2022 and signed on its behalf.

.....Mrs B Hanik
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION
LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts which are set out on pages 6 to 15

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011,s.144(2) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the Charities Act 2011 follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended); and state whether particular matters have come to my attention.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts(financial statements) in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January, 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April, 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the General Accepted Accounting Practice effective for reporting periods beginning on or after 1 January, 2015.

Basis of independent examiner's report

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 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 those matters set out in 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:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)(effective 1 January, 2015)

Has 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.

..... Dated: 11th June, 2022

John Hollow
Leddra Perry & Co.
Chartered Accountants
1 Ventnor Terrace St. Ives, Cornwall

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrest'd Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:	2			
Donations and Legacies		123,094	123,094	44,449
Investments	3	32,924	32,924	36,572
Other income		2,697	2,697	2,773
Total income and endowments		<u>158,715</u>	<u>158,715</u>	<u>83,794</u>
Expenditure on:				
Charitable activities		278,592	278,592	193,636
Raising funds	4	6,292	6,292	8,684
Total resources expended		<u>284,884</u>	<u>284,884</u>	<u>202,320</u>
Gains and(Losses) on revaluations and disposals of investment assets		(161,227)	(161,227)	100,501
Net movement in funds		<u>(287,376)</u>	<u>(287,376)</u>	<u>(18,025)</u>
Total funds brought forward		<u>1,757,498</u>	<u>1,757,498</u>	<u>1,775,523</u>
Total funds carried forward		<u>1,470,122</u>	<u>1,470,122</u>	<u>1,757,498</u>
		=====	=====	=====

Continuing operations

All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

BALANCE SHEET AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Tangible fixed assets					
Tangible assets	6		231,230		231,581
Investments	7		1,168,943		1,494,127
			<u>1,420,173</u>		<u>1,725,708</u>
 Current assets					
Stocks	8	5,039		5,039	
Debtors	9	681		663	
Cash at bank and in hand		64,633		35,220	
		<u>70,353</u>		<u>40,922</u>	
 Creditors					
Amounts falling due within one year	10	9,166		9,132	
 Net current assets			<u>61,187</u>		<u>31,790</u>
 Total assets less current liabilities			1,481,360		1,757,498
 Amounts falling due over 12 months	10		11,238		-
 Total assets less current liabilities			<u>1,470,122</u>		<u>1,757,498</u>
 Net assets			<u>£1,470,122</u>		<u>£1,757,498</u>
 Capital funds					
Unrestricted funds			<u>1,470,122</u>		<u>1,757,498</u>
 Total charity funds			<u>£1,470,122</u>		<u>£1,757,498</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
BALANCE SHEET AT 31 DECEMBER 2022 CONTINUED

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply
With Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the
charitable company as at the end of each financial year and of its surplus or deficit for each
financial year in accordance with the Companies Act 2006 relating to financial statements, so
far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of
part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved by the Board of Trustees on 10th June, 2023 and were
signed on its behalf by:

.....
Mr J Whitaker

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) and the Companies Act 2006. .

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Land and buildings - 2% per annum of reducing balance of building

Plant and Machinery - 10% per annum of reducing balance

Motor Vehicles - 20% per annum of reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. the cost of raising and administering such funds are charged against the specific fund. the aim and use of each restricted fund as set out in the notes to the financial statements.

The policy for including investments is as follows:

Investments are stated at their market value at the year end. The market value of quoted securities is based on the middle market quotation on the relevant Stock Exchange.

Gains and losses arising on revaluation are disclosed in the Statement of Financial Activities.

Expenditure recognition

Expenditure recognition Expenditure is accounted for on an accruals basis, and is allocated to the various activities and fundraising activities carried out by the charity.

Fundraising costs are those incurred in seeking voluntary contributions and include the costs of goods purchased for resale as part of the trading income.

Government costs are management and administration costs that are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

2. **Income**

	Unrest'd Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies			
Legacies	109,022	109,022	26,352
Shop sales	-	-	3
Donations	10,840	10,840	16,210
Gift Aid	3,232	3,232	1,884
	123,094	123,094	44,449
Investment income			
Dividends	25,351	25,351	28,929
Interest	7,573	7,573	7,643
	32,924	32,924	36,572
Other income			
Membership subscriptions	2,577	2,577	2,554
Income from fundraising events	131	131	28
Compensation received	-	-	300
Sundry income	65	65	-
	2,773	2,773	2,882

3. **Investment income**

	2022 £	2021 £
Income from other fixed asset investments	32,924	36,572

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

4. Expenditure on charitable activities

Direct costs	2022	2021
	£	£
- Wages	137,715	111,053
Bird food and medicine	10,633	8,280
Goods for resale	-	1
Advertising	460	1,356
Equipment rental	-	34
Staff pension contributions	535	499
Training costs	500	380
Staff welfare fundraising expenses	-	12
Uniforms	458	-
Management charges	6,292	8,684
	156,593	130,299
	-----	-----
 Support costs	 2022	 2021
	£	£
Motor expenses	1,689	1,233
Telephone and broadband	1,343	768
Printing, stationery etc	1,335	849
Miscellaneous expenses	357	1,128
Subscriptions	206	53
Cleaning materials and deep clean	8,974	733
Insurance	1,485	1,364
Heat and light	3,550	4,272
Garden expenses	58	404
Repairs and renewals	95,573	48,501
Rates and water	1,719	1,483
Hire of hall	285	212
Depreciation	2,795	1,717
Other legal & professional	5,344	4,560
Profit on disposal of van	(1,195)	-
	123,518	67,277
 Governance costs		
Independent Examiners fees	3,250	3,250
Wages	<u>1,523</u>	<u>1,499</u>
	4,743	4,744
 Total	 284,884	 130,642

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

5. **Staff costs**

Total staff costs amount to £139,238 of which £1,523 relates to administrative work .
The remaining £137,715 of cost is charitable expenditure

	2022	2021
	£	£
Gross Salaries	131,118	105,078
Social Security Costs	8,120	7,469
	<u>139,238</u>	<u>112,547</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Tangible fixed assets	Land and Buildings £	Plant and Machinery £	Motor Vehicle £	Total £
Cost:				
At 1 January 2021	424,368	35,641	12,903	471,229
Additions	-	2,055	21,393	23,448
Disposal			(12,903)	(12,903)
At 31 December 2022	424,368	37,696	21,393	483,457
Depreciation:				
At 1 January 2021	206,286	23,146	11,899	241,331
Disposal			(11,899)	(11,899)
Charge for the year	75	1,294	1,426	2,795
At 31 December 2022	206,361	24,440	1,426	232,227
Net book value:				
At 31 December 2022	<u>£218,007</u>	<u>£13,256</u>	<u>19,967</u>	<u>£251,230</u>
At 31 December 2021	<u>£218,082</u>	<u>£12,495</u>	<u>£11,004</u>	<u>231,581</u>

Freehold Property

The freehold property as represented by the original hospital property is the subject of a deed of gift dated 23rd March, 1977. The deed specifies that the property shall be used “exclusively as a place or hospital for the treatment of sick or injured birds”. If at any time within a period of sixty years the property, or any part of it, shall cease to be kept open for a period of twenty consecutive weeks, or the charity shall seek to dispose of or part with possession of the property, it must offer the property to the donors or their successors for the sum of £1.

The figure included in the accounts represents work carried out on the Freehold main Hospital from the date of the gift together with the cost of Lovelane Studio plus work carried out. In the opinion of the directors the main hospital property is worth in excess of the figure stated in the accounts but, due to the specialised use of the property, they are unable to quantify that excess. It is the intention of the directors that the terms of the deed of gift continue to be complied with and, on that basis. The cost of additions to the property have been capitalised and depreciated over its useful life.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

7.	Fixed asset investment	Listed	Listed
		2022 £	2021 £
	Market Value	1,494,127	1,389,189
	Purchases/Disposals net	(161,268)	(2,071)
	Realised loss/gains on disposal	(21,935)	2,663
	Unrealised loss/gain on revaluation	(141,981)	99,204
	At 31 December 2022	<u>1,168,943</u>	<u>1,494,127</u>
	Net Book Values:		
	As at 31 December 2022	<u>£1,168,943</u>	<u>£1,494,127</u>
	As at 31 December 2021	<u>£1,494,127</u>	<u>£1,390,189</u>
8.	Stocks	2022	2021
		£	£
	Stocks	5,039	5,039

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER, 2022

9. Debtors and prepayments

Amounts falling due within one year:

	2022	2021
	£	£
Prepayments and Accrued Income	681	663
	681	663

10. Creditors

Amounts falling due within one year:-

	2022	2021
	£	£
Ford van lease	2,221	-
Trade	-	1,169
Other Taxes & PAYE	3,065	1,591
Accrued Expenses	3,880	6,372
	9,166	9,132

Amounts falling due over 12 months

Ford Van leasing payments	11,238	-

11. Post balance sheet events

The refurbishment of the aviaries has been continuing since the commencement of the current financial year.

The impact from Covid-19 remains uncertain with regards to visitors but it is not thought that there will be a significant impact on the finances for 2023

The impact of Avian Flu will last until Autumn .2023 at least and quite possibly further into the future.

13. Related party disclosures

There were no related party transactions for the year ended 31 December 2022.

14. Limited by guarantee

The charity is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £1 in the event of liquidation.

1270673

CHARITY REGISTERED NUMBER:272145

MOUSEHOLE WILD BIRD HOSPITAL AND

SANCTUARY ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER, 2022

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MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number:	1270673
Registered Charity Number:	272145
Chairman:	Mr J Whitaker
Treasurer:	Mrs M Cass
Directors:	Mrs M Cass Mr J Whitaker
Vice President	Mr J Topham-Garrison
Trustees:	Mrs B Nugent Mrs C Croal Ms S Crabtree Mr Trickey Mrs C Trickey Mrs B Reid Ms W Robson Mr J Steer Mr Houghton
Secretary:	Mrs B Hanik
Registered Office:	Raginnis Hill Mousehole Cornwall TR18 6SR
Accountants:	Leddra Perry & Co. Chartered Accountants 1 Ventnor Terrace St. Ives Cornwall TR26 1DY
Bankers:	Lloyds Bank Market Place Penzance Cornwall
Solicitors:	CVC Penzance Cornwall

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2022

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Trustees report	1
Examiners report	4
Statement of financial activities	5
Balance sheet	6
Notes	9-14

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Organisation

Governing document

The charity's governing document is its memorandum and articles of association dated 28 July 1976.

A board of trustees of up to 15 members, who meet regularly, administers the charity. A Warden is appointed by the trustees to manage the day-to-day operations of the charity.

Recruitment of trustees is undertaken by the board of trustees. They will recruit a person who is willing to act as a trustee and has an interest in the activities and ultimate success of the charity. The charity may by ordinary resolution appoint a person who is willing to act as a director.

Risk policy

The management committee, who meet at regular intervals, have reviewed the risks involved in operating the Charity. The charity has proceedings in place to mitigate the risks, both external and internal, minimising the impact at the same time.

The trustees have reviewed Health and Safety and Fire Regulation issues concerning the charity's operations and these are subject to periodic assessment. Procedures are in place to ensure compliance

Objectives and activities

To treat wild birds suffering from injuries or contamination from chemicals and oil spillages.

Benefit the public by the dissemination of information and to enable them to view the activities of the hospital.

The main objectives and activities for the year continued to focus upon the treatment of wild birds and the provision of a sanctuary. This was achieved by providing a range of services, focusing upon the outlook for wild birds, providing facilities for the public and working with other agencies when practicable.

However, the hospital was struck by an outbreak of Avian Flu. A disease that had been gradually working its way South across the country devastating stocks of wild birds particularly, waterfowl and seabirds, and also commercial poultry units.

Following a suspected infection of some herring gulls, AHPA (Animal and Plant Health Agency) a department of DEFRA (Department for Environment, Food and Rural Affairs), undertook some tests at the hospital that confirmed the outbreak, which led to the culling of all the 200 birds then in our care. The restrictions placed upon the hospital by APHA that we had to carry out a cleaning and disinfection process costing several thousand pounds and that we must remain closed until the end of August.

We plan to use a temporary satellite this summer to allow us to care for the many young gulls that usually come into our care between May and August each year. The spread of Avian Flu has led to rapid advances in detection from a blood sample taken by a vet and analysed in a lab over a couple of days to faecal test taking only 30 minutes. This will significantly improve our level of biosecurity in the short term.

MOU SEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 2022

Achievements and performance

The directors consider the surplus achieved on ordinary activities to be particularly satisfactory given the current economic climate.

Financial review

Investment policy

The charity maintains an ethical policy which decrees that no investments are held in petro chemical industries, or tobacco production, and that the stockbrokers undertake a reasonable, but not exhaustive, research into the ethical background of potential investments

Areas to be reviewed include the treatment and welfare of the company's staff and workers.

Reserves policy

The management committee has examined the requirements for reserves in the light of the main risks to the charity.

There is uncertainty with regards to income other than that derived from investments. The reserves should be maintained at around £1,700,000 in order to meet working capital requirements of the charity.

The management committee has not designated funds for any purpose. It is the intention to build reserves through annual surpluses.

The pandemic has affected the hospital in that more staff were engaged in order to cope with the circumstances, this did have a material effect on the charity's finances.

Plans for future periods

It is intended to continue with the refurbishment of the aviaries until the task has been completed together with work on the food preparation area. In view of their nervous nature a separate aviary will be constructed to house wood pigeons. At present, the builders are ongoing with the various works..

Events since the year end

The refurbishment of the aviaries has been continuing since the commencement of the current financial year.

There has been an impact from Covid-19 with regards to various restrictions and additional staff were engaged in order to comply. A result of this was that the overall cost of staffing arrangements increased significantly.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees' responsibilities in relation to the financial statements

The directors (who are also trustees of the charity)

are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

-
- prepare the financial statements on a going concern basis unless it is inappropriate

to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees
on 10th June, 2022 and signed on its behalf.

.....*B. E. Hanik*..... Mrs B Hanik
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION
LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts which are set out on pages 6 to 15

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the Charities Act 2011 follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended); and state whether particular matters have come to my attention.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January, 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April, 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the General Accepted Accounting Practice effective for reporting periods beginning on or after 1 January, 2015.

Basis of independent examiner's report

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 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 those matters set out in the statement below.

Independent examiner's statement

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

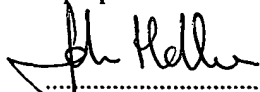
1. which gives me reasonable cause to believe that, in any material respect, the requirements:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January, 2015)

Has 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.


.....

Dated: 11th June, 2022

John Hollow

Leddra Perry & Co.

Chartered Accountants

1 Ventnor Terrace St. Ives, Cornwall

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrest'd Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:	2			
Donations and Legacies		123,094	123,094	44,449
Investments	3	32,924	32,924	36,572
Other income		2,697	2,697	2,773
Total income and endowments		158,715	158,715	83,794
Expenditure on:				
Charitable activities		278,592	278,592	193,636
Raising funds	4	6,292	6,292	8,684
Total resources expended		284,884	284,884	202,320
Gains and(Losses) on revaluations and disposals of investment assets		(161,227)	(161,227)	100,501
Net movement in funds		(287,376)	(287,376)	(18,025)
Total funds brought forward		1,757,498	1,757,498	1,775,523
Total funds carried forward		1,470,122	1,470,122	1,757,498

Continuing operations

All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

BALANCE SHEET AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Tangible fixed assets					
Tangible assets	6		231,230		231,581
Investments	7		1,168,943		1,494,127
			<u>1,420,173</u>		<u>1,725,708</u>
Current assets					
Stocks	8	5,039		5,039	
Debtors	9	681		663	
Cash at bank and in hand		64,633		35,220	
		<u>70,353</u>		<u>40,922</u>	
Creditors					
Amounts falling due within one year	10	9,166		9,132	
Net current assets			<u>61,187</u>	<u>31,790</u>	
Total assets less current liabilities			<u>1,481,360</u>	<u>1,757,498</u>	
Amounts falling due over 12 months	10		<u>11,238</u>	<u>-</u>	
Total assets less current liabilities			<u>1,470,122</u>	<u>1,757,498</u>	
Net assets			<u>£1,470,122</u>	<u>£1,757,498</u>	
Capital funds					
Unrestricted funds			<u>1,470,122</u>	<u>1,757,498</u>	
Total charity funds			<u>£1,470,122</u>	<u>£1,757,498</u>	

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
BALANCE SHEET AT 31 DECEMBER 2022 CONTINUED

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply With Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved by the Board of Trustees on 10th June, 2023 and were signed on its behalf by:



.....
Mr J Whitaker

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Land and buildings - 2% per annum of reducing balance of building

Plant and Machinery - 10% per annum of reducing balance

Motor Vehicles - 20% per annum of reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. the cost of raising and administering such funds are charged against the specific fund. the aim and use of each restricted fund as set out in the notes to the financial statements.

The policy for including investments is as follows:

Investments are stated at their market value at the year end. The market value of quoted securities is based on the middle market quotation on the relevant Stock Exchange.

Gains and losses arising on revaluation are disclosed in the Statement of Financial Activities.

Expenditure recognition

Expenditure recognition Expenditure is accounted for on an accruals basis, and is allocated to the various activities and fundraising activities carried out by the charity.

Fundraising costs are those incurred in seeking voluntary contributions and include the costs of goods purchased for resale as part of the trading income.

Government costs are management and administration costs that are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

2. Income

	Unrest'd Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies			
Legacies	109,022	109,022	26,352
Shop sales	-	-	3
Donations	10,840	10,840	16,210
Gift Aid	3,232	3,232	1,884
	<u>123,094</u>	<u>123,094</u>	<u>44,449</u>
Investment income			
Dividends	25,351	25,351	28,929
Interest	7,573	7,573	7,643
	<u>32,924</u>	<u>32,924</u>	<u>36,572</u>
Other income			
Membership subscriptions	2,577	2,577	2,554
Income from fundraising events	131	131	28
Compensation received	-	-	300
Sundry income	65	65	-
	<u>2,773</u>	<u>2,773</u>	<u>2,882</u>

3. Investment income

	2022 £	2021 £
Income from other fixed asset investments	<u>32,924</u>	<u>36,572</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

4. Expenditure on charitable activities		
Direct costs	2022	2021
	£	£
- Wages	137,715	111,053
Bird food and medicine	10,633	8,280
Goods for resale	-	1
Advertising	460	1,356
Equipment rental	-	34
Staff pension contributions	535	499
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Uniforms	458	-
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	156,593	130,299
	2022	2021
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Profit on disposal of van	(1,195)	-
	123,518	67,277
Governance costs		
Independent Examiners fees	3,250	3,250
Wages	1,523	1,499
	4,743	4,744
Total	284,884	130,642

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

5. **Staff costs**

Total staff costs amount to £139,238 of which £1,523 relates to administrative work .
The remaining £137,715 of cost is charitable expenditure

	2022	2021
	£	£
Gross Salaries	131,118	105,078
Social Security Costs	8,120	7,469
	<u>139,238</u>	<u>112,547</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Tangible fixed assets	Land and Buildings £	Plant and Machinery £	Motor Vehicle £	Total £
Cost:				
At 1 January 2021	424,368	35,641	12,903	471,229
Additions	-	2,055	21,393	23,448
Disposal			(12,903)	(12,903)
At 31 December 2022	424,368	37,696	21,393	483,457
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Disposal			(11,899)	(11,899)
Charge for the year	75	1,294	1,426	2,795
At 31 December 2022	206,361	24,440	1,426	232,227
Net book value:				
At 31 December 2022	<u>£218,007</u>	<u>£13,256</u>	<u>19,967</u>	<u>£251,230</u>
At 31 December 2021	<u>£218,082</u>	<u>£12,495</u>	<u>£11,004</u>	<u>231,581</u>

Freehold Property

The freehold property as represented by the original hospital property is the subject of a deed of gift dated 23rd March, 1977. The deed specifies that the property shall be used "exclusively as a place or hospital for the treatment of sick or injured birds". If at any time within a period of sixty years the property, or any part of it, shall cease to be kept open for a period of twenty consecutive weeks, or the charity shall seek to dispose of or part with possession of the property, it must offer the property to the donors or their successors for the sum of £1.

The figure included in the accounts represents work carried out on the Freehold main Hospital from the date of the gift together with the cost of Lovelane Studio plus work carried out. In the opinion of the directors the main hospital property is worth in excess of the figure stated in the accounts but, due to the specialised use of the property, they are unable to quantify that excess. It is the intention of the directors that the terms of the deed of gift continue to be complied with and, on that basis, the cost of additions to the property have been capitalised and depreciated over its useful life.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

7. Fixed asset investment	Listed	Listed
	2022 £	2021 £
Market Value	1,494,127	1,389,189
Purchases/Disposals net	(161,268)	(2,071)
Realised loss/gains on disposal	(21,935)	2,663
Unrealised loss/gain on revaluation	(141,981)	99,204
At 31 December 2022	<u>1,168,943</u>	<u>1,494,127</u>
Net Book Values:		
As at 31 December 2022	<u>£1,168,943</u>	<u>£1,494,127</u>
As at 31 December 2021	<u>£1,494,127</u>	<u>£1,390,189</u>

8. Stocks	2022 £	2021 £
Stocks	<u>5,039</u>	<u>5,039</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER, 2022

9. Debtors and prepayments

Amounts falling due within one year:

	2022 £	2021 £
Prepayments and Accrued Income	681	663
	<u>681</u>	<u>663</u>

10. Creditors

Amounts falling due within one year:-

	2022 £	2021 £
Ford van lease	2,221	-
Trade	-	1,169
Other Taxes & PAYE	3,065	1,591
Accrued Expenses	3,880	6,372
	<u>9,166</u>	<u>9,132</u>

Amounts falling due over 12 months

Ford Van leasing payments	<u>11,238</u>	<u>-</u>
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11. Post balance sheet events

The refurbishment of the aviaries has been continuing since the commencement of the current financial year.

The impact from Covid-19 remains uncertain with regards to visitors but it is not thought that there will be a significant impact on the finances for 2023

The impact of Avian Flu will last until Autumn 2023 at least and quite possibly further into the future.

13. Related party disclosures

There were no related party transactions for the year ended 31 December 2022.

14. Limited by guarantee

The charity is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £1 in the event of liquidation.

1270673

CHARITY REGISTERED NUMBER:272145

MOUSEHOLE WILD BIRD HOSPITAL AND

SANCTUARY ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER, 2022

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MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number:	1270673
Registered Charity Number:	272145
Chairman:	Mr J Whitaker
Treasurer:	Mrs M Cass
Directors:	Mrs M Cass Mr J Whitaker
Vice President	Mr J Topham-Garrison
Trustees:	Mrs B Nugent Mrs C Croal Ms S Crabtree Mr Trickey Mrs C Trickey Mrs B Reid Ms W Robson Mr J Steer Mr Houghton
Secretary:	Mrs B Hanik
Registered Office:	Raginnis Hill Mousehole Cornwall TR18 6SR
Accountants:	Leddra Perry & Co. Chartered Accountants 1 Ventnor Terrace St. Ives Cornwall TR26 1DY
Bankers:	Lloyds Bank Market Place Penzance Cornwall
Solicitors:	CVC Penzance Cornwall

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2022

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MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Organisation

Governing document

The charity's governing document is its memorandum and articles of association dated 28 July 1976.

A board of trustees of up to 15 members, who meet regularly, administers the charity. A Warden is appointed by the trustees to manage the day-to-day operations of the charity.

Recruitment of trustees is undertaken by the board of trustees. They will recruit a person who is willing to act as a trustee and has an interest in the activities and ultimate success of the charity. The charity may by ordinary resolution appoint a person who is willing to act as a director.

Risk policy

The management committee, who meet at regular intervals, have reviewed the risks involved in operating the Charity. The charity has proceedings in place to mitigate the risks, both external and internal, minimising the impact at the same time.

The trustees have reviewed Health and Safety and Fire Regulation issues concerning the charity's operations and these are subject to periodic assessment. Procedures are in place to ensure compliance

Objectives and activities

To treat wild birds suffering from injuries or contamination from chemicals and oil spillages.

Benefit the public by the dissemination of information and to enable them to view the activities of the hospital.

The main objectives and activities for the year continued to focus upon the treatment of wild birds and the provision of a sanctuary. This was achieved by providing a range of services, focusing upon the outlook for wild birds, providing facilities for the public and working with other agencies when practicable.

However, the hospital was struck by an outbreak of Avian Flu. A disease that had been gradually working its way South across the country devastating stocks of wild birds particularly, waterfowl and seabirds, and also commercial poultry units.

Following a suspected infection of some herring gulls, AHPA (Animal and Plant Health Agency) a department of DEFRA (Department for Environment, Food and Rural Affairs), undertook some tests at the hospital that confirmed the outbreak, which led to the culling of all the 200 birds then in our care. The restrictions placed upon the hospital by APHA that we had to carry out a cleaning and disinfection process costing several thousand pounds and that we must remain closed until the end of August.

We plan to use a temporary satellite this summer to allow us to care for the many young gulls that usually come into our care between May and August each year. The spread of Avian Flu has led to rapid advances in detection from a blood sample taken by a vet and analysed in a lab over a couple of days to faecal test taking only 30 minutes. This will significantly improve our level of biosecurity in the short term.

MOU SEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 2022

Achievements and performance

The directors consider the surplus achieved on ordinary activities to be particularly satisfactory given the current economic climate.

Financial review

Investment policy

The charity maintains an ethical policy which decrees that no investments are held in petro chemical industries, or tobacco production, and that the stockbrokers undertake a reasonable, but not exhaustive, research into the ethical background of potential investments

Areas to be reviewed include the treatment and welfare of the company's staff and workers.

Reserves policy

The management committee has examined the requirements for reserves in the light of the main risks to the charity.

There is uncertainty with regards to income other than that derived from investments. The reserves should be maintained at around £1,700,000 in order to meet working capital requirements of the charity.

The management committee has not designated funds for any purpose. It is the intention to build reserves through annual surpluses.

The pandemic has affected the hospital in that more staff were engaged in order to cope with the circumstances, this did have a material effect on the charity's finances.

Plans for future periods

It is intended to continue with the refurbishment of the aviaries until the task has been completed together with work on the food preparation area. In view of their nervous nature a separate aviary will be constructed to house wood pigeons. At present, the builders are ongoing with the various works..

Events since the year end

The refurbishment of the aviaries has been continuing since the commencement of the current financial year.

There has been an impact from Covid-19 with regards to various restrictions and additional staff were engaged in order to comply. A result of this was that the overall cost of staffing arrangements increased significantly.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees' responsibilities in relation to the financial statements

The directors (who are also trustees of the charity)

are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

-
- prepare the financial statements on a going concern basis unless it is inappropriate

to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees
on 10th June, 2022 and signed on its behalf.

.....*B. E. Hanik*..... Mrs B Hanik
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION
LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts which are set out on pages 6 to 15

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the Charities Act 2011 follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended); and state whether particular matters have come to my attention.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January, 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April, 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the General Accepted Accounting Practice effective for reporting periods beginning on or after 1 January, 2015.

Basis of independent examiner's report

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 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 those matters set out in the statement below.

Independent examiner's statement

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

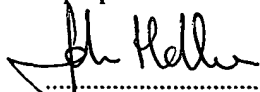
1. which gives me reasonable cause to believe that, in any material respect, the requirements:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January, 2015)

Has 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.


.....

Dated: 11th June, 2022

John Hollow
Leddra Perry & Co.
Chartered Accountants
1 Ventnor Terrace St. Ives, Cornwall

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrest'd Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:	2			
Donations and Legacies		123,094	123,094	44,449
Investments	3	32,924	32,924	36,572
Other income		2,697	2,697	2,773
Total income and endowments		158,715	158,715	83,794
Expenditure on:				
Charitable activities		278,592	278,592	193,636
Raising funds	4	6,292	6,292	8,684
Total resources expended		284,884	284,884	202,320
Gains and(Losses) on revaluations and disposals of investment assets		(161,227)	(161,227)	100,501
Net movement in funds		(287,376)	(287,376)	(18,025)
Total funds brought forward		1,757,498	1,757,498	1,775,523
Total funds carried forward		1,470,122	1,470,122	1,757,498

Continuing operations

All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

BALANCE SHEET AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Tangible fixed assets					
Tangible assets	6		231,230		231,581
Investments	7		1,168,943		1,494,127
			<u>1,420,173</u>		<u>1,725,708</u>
 Current assets					
Stocks	8	5,039		5,039	
Debtors	9	681		663	
Cash at bank and in hand		64,633		35,220	
		<u>70,353</u>		<u>40,922</u>	
 Creditors					
Amounts falling due within one year	10	9,166		9,132	
 Net current assets			<u>61,187</u>	<u>31,790</u>	
 Total assets less current liabilities			<u>1,481,360</u>	<u>1,757,498</u>	
 Amounts falling due over 12 months	10		<u>11,238</u>	<u>-</u>	
 Total assets less current liabilities			<u>1,470,122</u>	<u>1,757,498</u>	
 Net assets			<u><u>£1,470,122</u></u>	<u><u>£1,757,498</u></u>	
 Capital funds					
Unrestricted funds			<u>1,470,122</u>	<u>1,757,498</u>	
 Total charity funds			<u><u>£1,470,122</u></u>	<u><u>£1,757,498</u></u>	

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
BALANCE SHEET AT 31 DECEMBER 2022 CONTINUED

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply With Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved by the Board of Trustees on 10th June, 2023 and were signed on its behalf by:



.....
Mr J Whitaker

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Land and buildings - 2% per annum of reducing balance of building

Plant and Machinery - 10% per annum of reducing balance

Motor Vehicles - 20% per annum of reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. the cost of raising and administering such funds are charged against the specific fund. the aim and use of each restricted fund as set out in the notes to the financial statements.

The policy for including investments is as follows:

Investments are stated at their market value at the year end. The market value of quoted securities is based on the middle market quotation on the relevant Stock Exchange.

Gains and losses arising on revaluation are disclosed in the Statement of Financial Activities.

Expenditure recognition

Expenditure recognition Expenditure is accounted for on an accruals basis, and is allocated to the various activities and fundraising activities carried out by the charity.

Fundraising costs are those incurred in seeking voluntary contributions and include the costs of goods purchased for resale as part of the trading income.

Government costs are management and administration costs that are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

2. Income

	Unrest'd Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies			
Legacies	109,022	109,022	26,352
Shop sales	-	-	3
Donations	10,840	10,840	16,210
Gift Aid	3,232	3,232	1,884
	<u>123,094</u>	<u>123,094</u>	<u>44,449</u>
Investment income			
Dividends	25,351	25,351	28,929
Interest	7,573	7,573	7,643
	<u>32,924</u>	<u>32,924</u>	<u>36,572</u>
Other income			
Membership subscriptions	2,577	2,577	2,554
Income from fundraising events	131	131	28
Compensation received	-	-	300
Sundry income	65	65	-
	<u>2,773</u>	<u>2,773</u>	<u>2,882</u>

3. Investment income

	2022 £	2021 £
Income from other fixed asset investments	<u>32,924</u>	<u>36,572</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

4. Expenditure on charitable activities		
Direct costs	2022	2021
	£	£
- Wages	137,715	111,053
Bird food and medicine	10,633	8,280
Goods for resale	-	1
Advertising	460	1,356
Equipment rental	-	34
Staff pension contributions	535	499
Training costs	500	380
Staff welfare fundraising expenses	-	12
Uniforms	458	-
Management charges	6,292	8,684
	156,593	130,299
	2022	2021
	£	£
Support costs		
Motor expenses	1,689	1,233
Telephone and broadband	1,343	768
Printing, stationery etc	1,335	849
Miscellaneous expenses	357	1,128
Subscriptions	206	53
Cleaning materials and deep clean	8,974	733
Insurance	1,485	1,364
Heat and light	3,550	4,272
Garden expenses	58	404
Repairs and renewals	95,573	48,501
Rates and water	1,719	1,483
Hire of hall	285	212
Depreciation	2,795	1,717
Other legal & professional	5,344	4,560
Profit on disposal of van	(1,195)	-
	123,518	67,277
Governance costs		
Independent Examiners fees	3,250	3,250
Wages	1,523	1,499
	4,743	4,744
Total	284,884	130,642

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

5. **Staff costs**

Total staff costs amount to £139,238 of which £1,523 relates to administrative work .
The remaining £137,715 of cost is charitable expenditure

	2022	2021
	£	£
Gross Salaries	131,118	105,078
Social Security Costs	8,120	7,469
	<u>139,238</u>	<u>112,547</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Tangible fixed assets	Land and Buildings £	Plant and Machinery £	Motor Vehicle £	Total £
Cost:				
At 1 January 2021	424,368	35,641	12,903	471,229
Additions	-	2,055	21,393	23,448
Disposal			(12,903)	(12,903)
At 31 December 2022	424,368	37,696	21,393	483,457
Depreciation:				
At 1 January 2021	206,286	23,146	11,899	241,331
Disposal			(11,899)	(11,899)
Charge for the year	75	1,294	1,426	2,795
At 31 December 2022	206,361	24,440	1,426	232,227
Net book value:				
At 31 December 2022	<u>£218,007</u>	<u>£13,256</u>	<u>19,967</u>	<u>£251,230</u>
At 31 December 2021	<u>£218,082</u>	<u>£12,495</u>	<u>£11,004</u>	<u>231,581</u>

Freehold Property

The freehold property as represented by the original hospital property is the subject of a deed of gift dated 23rd March, 1977. The deed specifies that the property shall be used "exclusively as a place or hospital for the treatment of sick or injured birds". If at any time within a period of sixty years the property, or any part of it, shall cease to be kept open for a period of twenty consecutive weeks, or the charity shall seek to dispose of or part with possession of the property, it must offer the property to the donors or their successors for the sum of £1.

The figure included in the accounts represents work carried out on the Freehold main Hospital from the date of the gift together with the cost of Lovelane Studio plus work carried out. In the opinion of the directors the main hospital property is worth in excess of the figure stated in the accounts but, due to the specialised use of the property, they are unable to quantify that excess. It is the intention of the directors that the terms of the deed of gift continue to be complied with and, on that basis, the cost of additions to the property have been capitalised and depreciated over its useful life.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

7. Fixed asset investment	Listed	Listed
	2022 £	2021 £
Market Value	1,494,127	1,389,189
Purchases/Disposals net	(161,268)	(2,071)
Realised loss/gains on disposal	(21,935)	2,663
Unrealised loss/gain on revaluation	(141,981)	99,204
At 31 December 2022	<u>1,168,943</u>	<u>1,494,127</u>
Net Book Values:		
As at 31 December 2022	<u>£1,168,943</u>	<u>£1,494,127</u>
As at 31 December 2021	<u>£1,494,127</u>	<u>£1,390,189</u>

8. Stocks	2022 £	2021 £
Stocks	<u>5,039</u>	<u>5,039</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER, 2022

9. Debtors and prepayments

Amounts falling due within one year:

	2022 £	2021 £
Prepayments and Accrued Income	681	663
	<u>681</u>	<u>663</u>

10. Creditors

Amounts falling due within one year:-

	2022 £	2021 £
Ford van lease	2,221	-
Trade	-	1,169
Other Taxes & PAYE	3,065	1,591
Accrued Expenses	3,880	6,372
	<u>9,166</u>	<u>9,132</u>

Amounts falling due over 12 months

Ford Van leasing payments	<u>11,238</u>	<u>-</u>
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11. Post balance sheet events

The refurbishment of the aviaries has been continuing since the commencement of the current financial year.

The impact from Covid-19 remains uncertain with regards to visitors but it is not thought that there will be a significant impact on the finances for 2023

The impact of Avian Flu will last until Autumn 2023 at least and quite possibly further into the future.

13. Related party disclosures

There were no related party transactions for the year ended 31 December 2022.

14. Limited by guarantee

The charity is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £1 in the event of liquidation.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

England & Wales - Charity number 272145

Accounts

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

9. Debtors and prepayments

Amounts falling due within one year:

	2021 £	2020 £
Prepayments and Accrued Income	140,667	4,834
	<u>140,667</u>	<u>4,834</u>

10. Creditors

Amounts falling due within one year:-

	2021 £	2020 £
Trade Creditors	1,169	452
Other Taxes & PAYE	1,591	1,147
Accrued Expenses	6,372	6,367
	<u>9,132</u>	<u>7,966</u>

11. Post balance sheet events

The refurbishment of the aviaries has been continuing since the commencement of the current financial year.

The impact from Covid-19 remains uncertain with regards to visitors but it is not thought that there will be a significant impact on the finances for 2022.

13. Related party disclosures

There were no related party transactions for the year ended 31 December 2021.

14. Limited by guarantee

The charity is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £1 in the event of liquidation.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

England & Wales - Charity number 272145

Accounts

1270673

-

CHARITY REGISTERED NUMBER:272145

MOUSEHOLE WILD BIRD HOSPITAL AND

SANCTUARY ASSOCIATION LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number:	1270673
Registered Charity Number:	272145
Chairman:	Mrs M Cass
Treasurer:	Mr T Trickey
Directors:	Mrs M Cass
Trustees:	Mrs B Nugent Mrs C Croal Mr J Topham-Garrison Mrs A Topham-Garrison Mr Trickey Mrs C Trickey Mrs B Reid Ms S Crabtree
Secretary:	Mrs B Hanik
Registered Office:	Raginnis Hill Mousehole Cornwall TR18 6SR
Accountants:	Leddra Perry & Co. Chartered Accountants 1 Ventnor Terrace St. Ives Cornwall TR26 1DY
Bankers:	Lloyds Bank Market Place Penzance Cornwall
Solicitors:	CVC Penzance Cornwall

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2020

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MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Organisation

Governing document

The charity's governing document is its memorandum and articles of association dated 28 July 1976.

A board of trustees of up to 15 members, who meet regularly, administers the charity. A Warden is appointed by the trustees to manage the day-to-day operations of the charity.

Recruitment of trustees is undertaken by the board of trustees. They will recruit a person who is willing to act as a trustee and has an interest in the activities and ultimate success of the charity. The charity may by ordinary resolution appoint a person who is willing to act as a director.

Risk policy

The management committee, who meet at regular intervals, have reviewed the risks involved in operating the Charity. The charity has proceedings in place to mitigate the risks, both external and internal, minimising the impact at the same time.

The trustees have reviewed Health and Safety and Fire Regulation issues concerning the charity's operations and these are subject to periodic assessment. Procedures are in place to ensure compliance

Objectives and activities

To treat wild birds suffering from injuries or contamination from chemicals and oil spillages.

Benefit the public by the dissemination of information and to enable them to view the activities of the hospital.

The main objectives and activities for the year continued to focus upon the treatment of wild birds and the provision of a sanctuary. This was achieved by providing a range of services, focusing upon the outlook for wild birds, providing facilities for the public and working with other agencies when practicable.

An illustration of the practical performance in complying with the objectives is that during the year the number of birds admitted to the hospital were 289. The number that were successfully treated and released were 141. Unfortunately 161 birds died although it should be borne in mind that birds that are caught are generally in a poor or precarious state.

The number of fledglings admitted to the hospital during the spring/early summer period were 81 which was a significant decrease over that of the preceding year most probably owing to the restrictions that applied due to the pandemic.

The year was no exception from previous ones as the number of different species attended to numbered 40..

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

The directors consider the surplus achieved on ordinary activities to be particularly satisfactory given the current economic climate.

Financial review

Investment policy

The charity maintains an ethical policy which decrees that no investments are held in petro chemical industries, or tobacco production, and that the stockbrokers undertake a reasonable, but not exhaustive, research into the ethical background of potential investments

Areas to be reviewed include the treatment and welfare of the company's staff and workers.

Reserves policy

The management committee has examined the requirements for reserves in the light of the main risks to the charity.

There is uncertainty with regards to income other than that derived from investments. The reserves should be maintained at around £1,600,000 in order to meet working capital requirements of the charity.

The management committee has not designated funds for any purpose. It is the intention to build reserves through annual surpluses.

The pandemic has affected the hospital in that no visitors were able to visit during most of the year which was unfortunate. There does not appear to have been a material effect on the charity's finances.

Plans for future periods

It is intended to continue with the refurbishment of the aviaries until the task has been completed. There is a need to refurbish the food preparation area and this is planned for Autumn next. There is also the possibility of constructing a new small area for intermediate sized birds such as pigeons. At present, the builders have finally finished everything that was in the pipeline.

Events since the year end

The refurbishment of the aviaries has been continuing since the commencement of the current financial year.

The impact from Covid-19 remains uncertain with regards to visitors but it is not thought that there will be a significant impact on the finances for 2021.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees' responsibilities in relation to the financial statements

The directors (who are also trustees of the charity)

are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate

to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees
on 8th May, 2021 and signed on its behalf.

.....Mrs B Hanik
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION
LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the accounts which are set out on pages 6 to 15

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011,s.144(2) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the Charities Act 2011 follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended); and state whether particular matters have come to my attention.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts(financial statements) in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January, 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April, 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the General Accepted Accounting Practice effective for reporting periods beginning on or after 1 January, 2015.

Basis of independent examiner's report

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 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 those matters set out in 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:

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)(effective 1 January, 2015)

Has 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.

.....

Dated: 8th May, 2021

John Hollow

Leddra Perry & Co.

Chartered Accountants

1 Ventnor Terrace St. Ives, Cornwall

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrest'd Funds £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:	2			
Donations and Legacies		296,816	296,816	52,820
Investments	3	26,058	26,058	37,910
Other income		2,882	2,882	3,506
Total income and endowments		<u>325,756</u>	<u>325,756</u>	<u>94,236</u>
Expenditure on:				
Charitable activities		122,123	122,123	194,832
Raising funds	4	8,519	8,519	8,871
Total resources expended		<u>130,642</u>	<u>130,642</u>	<u>203,703</u>
Gains and(Losses) on revaluations and disposals of investment assets		(38,321)	(38 ,321)	152,507
Net movement in funds		<u>156,793</u>	<u>156,793</u>	<u>43,040</u>
Total funds brought forward		<u>1,618,730</u>	<u>1,618,730</u>	<u>1,575,690</u>
Total funds carried forward		<u>1,775,523</u>	<u>1,775,523</u>	<u>1,618,730</u>

Continuing operations

All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

BALANCE SHEET AT 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
Tangible fixed assets					
Tangible assets	6		231,615		232,795
Investments	7		1,390,189		1,350,976
			<u>1,621,804</u>		<u>1,583,771</u>
 Current assets					
Stocks	8	5,041		5,051	
Debtors	9	140,667		4,834	
Cash at bank and in hand		15,977		32,104	
		<u>161,685</u>		<u>41,989</u>	
 Creditors					
Amounts falling due within one year	10	7,966		7,030	
		<u></u>		<u></u>	
Net current assets			153,719		34,959
			<u></u>		<u></u>
Total assets less current liabilities			1,775,523		1,618,730
			<u></u>		<u></u>
Net assets			£1,775,523		£1,618,730
			<u></u>		<u></u>
 Capital funds					
Unrestricted funds			1,755,523		1,618,730
			<u></u>		<u></u>
Total charity funds			£1,755,523		£1,618,730
			<u></u>		<u></u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
BALANCE SHEET AT 31 DECEMBER 2020 CONTINUED

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply
With Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved by the Board of Trustees on 8th May 2021 and were signed on its behalf by:

.....
Mrs M Cass

The annexed notes form part of these financial statements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) and the Companies Act 2006. .

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Land and buildings - 2% per annum of reducing balance of building

Plant and Machinery - 10% per annum of reducing balance

Motor Vehicles - 20% per annum of reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. the cost of raising and administering such funds are charged against the specific fund. the aim and use of each restricted fund as set out in the notes to the financial statements.

Investments

The policy for including investments is as follows:

Investments are stated at their market value at the year end. The market value of quoted securities is based on the middle market quotation on the relevant Stock Exchange.

Gains and losses arising on revaluation are disclosed in the Statement of Financial Activities.

Expenditure recognition

Expenditure recognition Expenditure is accounted for on an accruals basis, and is allocated to the various activities and fundraising activities carried out by the charity.

Fundraising costs are those incurred in seeking voluntary contributions and include the costs of goods purchased for resale as part of the trading income.

Government costs are management and administration costs that are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

2.	Income	Unrest'd Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
	Donations and legacies			
	Legacies	289,131	289,131	42,410
	Shop sales	25	25	1,099
	Donations	7,660	7,660	9,311
		296,816	296,816	52,820
	Investment income			
	Dividends	17,635	17,635	27,753
	Interest	8,423	8,423	10,157
		26,058	26,058	37,910
	Other income			
	Membership subscriptions	2,554	2,554	3,039
	Income from fundraising events	28	28	467
	Compensation received	300	300	-
		2,882	2,882	3,506
3.	Investment income		2020 £	2019 £
	Income from other fixed asset investments		26,058	37,910

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

4. Expenditure on charitable activities

Direct costs	2020	2019
	£	£
Wages	72,104	69,760
Bird food and medicine	6,884	7,900
Goods for resale	10	467
Advertising	460	1,275
Equipment rental	136	156
Staff welfare fundraising expenses	-	20
Management charges	8,519	8,851
Staff pension contributions	331	376
Termination of employment cost	-	2,000
Training costs	390	-
Website	500	-
	89,334	90,805

	2020	2019
Support costs	£	£
Motor expenses	889	1,309
Telephone	1,719	1,557
Printing, stationery etc	994	1,030
Miscellaneous expenses	591	600
Subscriptions	58	48
Cleaning materials	743	926
Insurance	1,276	1,255
Heat and light	3,201	5,267
Garden expenses	9	155
Repairs and renewals	17,783	88,760
Rates and water	1,479	1,455
Interest paid	-	30
Bank charges	-	1
Depreciation	1,691	1,916
Other legal & professional	6,333	4,189
	36,766	108,498

Governance costs

Independent Examiners fees	3,250	3,250
Wages	<u>1,292</u>	<u>1,150</u>
	4,542	4,400

Total	<u>130,642</u>	<u>203,703</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

5. **Staff costs**

Total staff costs amount to £73,396 of which £1,292 relates to administrative work .
The remaining £70,540 of cost is charitable expenditure.

	2020	2019
	£	£
Gross Salaries	69,060	66,521
Social Security Costs	<u>4,336</u>	<u>4,389</u>
	<u>73,396</u>	<u>70,910</u>

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Tangible fixed assets	Land and Buildings £	Plant and Machinery £	Motor Vehicle £	Total £
Cost:				
At 1 January 2020	424,368	33,447	12,903	470,718
Additions	-	511	-	511
At 31 December 2020	424,368	33,958	12,903	471,229
Depreciation:				
At 1 January 2020	206,131	20,458	11,334	237,923
Charge for the year	78	1,299	314	1,691
At 31 December 2020	206,209	21,757	11,648	239,614
Net book value:				
At 31 December 2020	£218,159	£12,201	£1,255	231,615
At 31 December 2019	£218,237	£12,989	£1,569	£232,795

Freehold Property

The freehold property as represented by the original hospital property is the subject of a deed of gift dated 23rd March, 1977. The deed specifies that the property shall be used “exclusively as a place or hospital for the treatment of sick or injured birds”. If at any time within a period of sixty years the property, or any part of it, shall cease to be kept open for a period of twenty consecutive weeks, or the charity shall seek to dispose of or part with possession of the property, it must offer the property to the donors or their successors for the sum of £1.

The figure included in the accounts represents work carried out on the Freehold main Hospital from the date of the gift together with the cost of Lovelane Studio plus work carried out. In the opinion of the directors the main hospital property is worth in excess of the figure stated in the accounts but, due to the specialised use of the property, they are unable to quantify that excess. It is the intention of the directors that the terms of the deed of gift continue to be complied with and, on that basis. The cost of additions to the property have been capitalised and depreciated over its useful life.

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

7. Fixed asset investment	Listed	Listed		
	£	£		
Cost	2020	2019		
At 1 January 2020	£1,350,976	£1,329,045		
Purchases/Disposals net	75,541	(130,576)		
Realised gains on disposal	(37,325)	52,177		
Unrealised gain on revaluation	997	100,330		
At 31 December 2020	<u>1,390,189</u>	<u>1,350,976</u>		
Net Book Values:				
As at 31 December 2020	<u>£1,390,189</u>	<u>£1,350,976</u>		
As at 31 December 2019	<u>£1,350,976</u>	<u>£1,329,045</u>		
8. Stocks				
		2020	2019	
		£	£	
Stocks		5,041	5,051	
		<u></u>	<u></u>	

MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

9. Debtors and prepayments

Amounts falling due within one year:

	2020	2019
	£	£
Prepayments and Accrued Income	140,667	4,834
	140,667	4,834

10. Creditors

Amounts falling due within one year:-

	2020	2019
	£	£
Trade Creditors	452	610
Other Taxes & PAYE	1,147	-
Accrued Expenses	6,367	6,420
	7,966	7,030

11. Post balance sheet events

The refurbishment of the aviaries has been continuing since the commencement of the current financial year.

The impact from Covid-19 remains uncertain with regards to visitors but it is not thought that there will be a significant impact on the finances for 2021.

13. Related party disclosures

There were no related party transactions for the year ended 31 December 2019.

14. Limited by guarantee

The charity is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £1 in the event of liquidation.