

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 31 DECEMBER 2020

**MOUSEHOLE WILD BIRD HOSPITAL AND SANCTUARY ASSOCIATION LIMITED**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Company Number:</b>	1270673
<b>Registered Charity Number:</b>	272145
<b>Chairman:</b>	Mrs M Cass
<b>Treasurer:</b>	Mr T Trickey
<b>Directors:</b>	Mrs M Cass
<b>Trustees:</b>	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
<b>Secretary:</b>	Mrs B Hanik
<b>Registered Office:</b>	Raginnis Hill Mousehole Cornwall TR18 6SR
<b>Accountants:</b>	Leddra Perry & Co. Chartered Accountants 1 Ventnor Terrace St. Ives Cornwall TR26 1DY
<b>Bankers:</b>	Lloyds Bank Market Place Penzance Cornwall
<b>Solicitors:</b>	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 £
<b>Income and endowments from:</b>	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
<b>Total income and endowments</b>		<u>325,756</u>	<u>325,756</u>	<u>94,236</u>
<b>Expenditure on:</b>				
Charitable activities		122,123	122,123	194,832
Raising funds	4	8,519	8,519	8,871
<b>Total resources expended</b>		<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
<b>Net movement in funds</b>		<u>156,793</u>	<u>156,793</u>	<u>43,040</u>
<b>Total funds brought forward</b>		<u>1,618,730</u>	<u>1,618,730</u>	<u>1,575,690</u>
<b>Total funds carried forward</b>		<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 £
<b>Tangible fixed assets</b>					
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>
 <b>Current assets</b>					
Stocks	8	5,041		5,051	
Debtors	9	140,667		4,834	
<b>Cash at bank and in hand</b>		15,977		32,104	
		<u>161,685</u>		<u>41,989</u>	
 <b>Creditors</b>					
Amounts falling due within one year	10	7,966		7,030	
		<u></u>		<u></u>	
<b>Net current assets</b>			153,719		34,959
			<u></u>		<u></u>
<b>Total assets less current liabilities</b>			1,775,523		1,618,730
			<u></u>		<u></u>
<b>Net assets</b>			£1,775,523		£1,618,730
			<u><u></u></u>		<u><u></u></u>
 <b>Capital funds</b>					
Unrestricted funds			1,755,523		1,618,730
			<u></u>		<u></u>
<b>Total charity funds</b>			£1,755,523		£1,618,730
			<u><u></u></u>		<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.	<b>Income</b>	<b>Unrest'd Funds 2020 £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
	<b>Donations and legacies</b>			
	Legacies	289,131	289,131	42,410
	Shop sales	25	25	1,099
	Donations	7,660	7,660	9,311
		<hr/>	<hr/>	<hr/>
		296,816	296,816	52,820
	<b>Investment income</b>			
	Dividends	17,635	17,635	27,753
	Interest	8,423	8,423	10,157
		<hr/>	<hr/>	<hr/>
		26,058	26,058	37,910
	<b>Other income</b>			
	Membership subscriptions	2,554	2,554	3,039
	Income from fundraising events	28	28	467
	Compensation received	300	300	-
		<hr/>	<hr/>	<hr/>
		2,882	2,882	3,506
		<hr/>	<hr/>	<hr/>
3.	<b>Investment income</b>		<b>2020 £</b>	<b>2019 £</b>
	Income from other fixed asset investments		26,058	37,910
			<hr/>	<hr/>

**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	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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	-
	<hr/>	<hr/>
	89,334	90,805
	<hr/>	<hr/>

	<b>2020</b>	<b>2019</b>
<b>Support costs</b>	<b>£</b>	<b>£</b>
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
	<hr/>	<hr/>
	36,766	108,498
	<hr/>	<hr/>

**Governance costs**

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

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

**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
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	424,368	33,958	12,903	471,229
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation:				
At 1 January 2020	206,131	20,458	11,334	237,923
Charge for the year	78	1,299	314	1,691
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	206,209	21,757	11,648	239,614
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value:				
At 31 December 2020	£218,159	£12,201	£1,255	231,615
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2019	£218,237	£12,989	£1,569	£232,795
	<hr/>	<hr/>	<hr/>	<hr/>

**Freehold Property**

The freehold property as represented by the original hospital property is the subject of a deed of gift dated 23<sup>rd</sup> 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**

<b>7. Fixed asset investment</b>	<b>Listed</b>	<b>Listed</b>		
	£	£		
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>		
<b>8. Stocks</b>				
		<b>2020</b>	<b>2019</b>	
		£	£	
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:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Prepayments and Accrued Income	140,667	4,834
	<hr/>	<hr/>
	140,667	4,834
	<hr/>	<hr/>

**10. Creditors**

Amounts falling due within one year:-

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

**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.