



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	<p>To relieve the suffering and distress of birds of all species who are sick or injured or ill-treated</p> <p>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</p>
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	<p>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.</p> <p>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.</p> <p>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.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>All trustees are aware of the guidance issued by the Charity Commission with respect to public benefit.</p>

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)

--

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)		
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
	<hr/> 123,094 <hr/>	<hr/> 123,094 <hr/>	<hr/> 44,449 <hr/>
Investment income			
Dividends	25,351	25,351	28,929
Interest	7,573	7,573	7,643
	<hr/> 32,924 <hr/>	<hr/> 32,924 <hr/>	<hr/> 36,572 <hr/>
Other income			
Membership subscriptions	2,577	2,577	2,554
Income from fundraising events	131	131	28
Compensation received	-	-	300
Sundry income	65	65	-
	<hr/> 2,773 <hr/> <hr/>	<hr/> 2,773 <hr/> <hr/>	<hr/> 2,882 <hr/> <hr/>

3. **Investment income**

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

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
	<hr/>	<hr/>
	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)	-
	<hr/>	<hr/>
	123,518	67,277
	<hr/>	<hr/>
Governance costs		
Independent Examiners fees	3,250	3,250
Wages	<u>1,523</u>	<u>1,499</u>
	4,743	4,744
	<hr/>	<hr/>
Total	284,884	130,642
	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	424,368	37,696	21,393	483,457
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	206,361	24,440	1,426	232,227
	<hr/>	<hr/>	<hr/>	<hr/>
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>
	<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 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
	<hr/>	<hr/>
	681	663
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	9,166	9,132
	<hr/>	<hr/>

Amounts falling due over 12 months

Ford Van leasing payments	11,238	-
	<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 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

WEDNESDAY



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COMPANIES HOUSE

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:

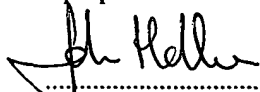
1. which gives me reasonable cause to believe that, in any material respect, the requirements:

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
	<hr/>	<hr/>
	156,593	130,299
	<hr/>	<hr/>
	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)	-
	<hr/>	<hr/>
	123,518	67,277
	<hr/>	<hr/>
Governance costs		
Independent Examiners fees	3,250	3,250
Wages	1,523	1,499
	4,743	4,744
	<hr/>	<hr/>
Total	284,884	130,642
	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	424,368	37,696	21,393	483,457
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	206,361	24,440	1,426	232,227
	<hr/>	<hr/>	<hr/>	<hr/>
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

WEDNESDAY



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COMPANIES HOUSE

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:

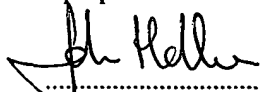
1. which gives me reasonable cause to believe that, in any material respect, the requirements:

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		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
	<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
	<hr/>	<hr/>
	156,593	130,299
	<hr/>	<hr/>
	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)	-
	<hr/>	<hr/>
	123,518	67,277
	<hr/>	<hr/>
Governance costs		
Independent Examiners fees	3,250	3,250
Wages	1,523	1,499
	4,743	4,744
	<hr/>	<hr/>
Total	284,884	130,642
	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	424,368	37,696	21,393	483,457
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	206,361	24,440	1,426	232,227
	<hr/>	<hr/>	<hr/>	<hr/>
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.