

THREE OWLS BIRD SANCTUARY AND RESERVE

England & Wales · Charity number 298352

Details

Status Registered

Legal form Other

Registered 1988-01-08

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

Contact

Address Three Owls Bird Sanctuary And Reserve
Wolstenholme Fold
Norden
Rochdale Lancs
OL11 5UD

Phone 07973819389

Email info@threeowls.co.uk

Website www.threeowls.co.uk

Activities

Objects: TO ALLEVIATE THE SUFFERINGS OF SICK WILD BIRDS IN DISTRESS AND TO PROVIDE A PERMANENT HOME IN A RESERVE FOR THOSE UNABLE TO BE RELEASED

Activities: The Sanctuary operates for the benefit of the public to relieve the suffering of wild birds in need of care and attention through use of its Helpline, Email and Website facilities. The charity also owns and manages eight established Nature Reserves. Makes grants to established like-minded organisations benefiting wild birds.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Animals, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£15,802	£59,877	-	-
2024-01-31	£13,052	£43,013	-	-
2023-01-31	£47,205	£30,870	-	-
2022-01-31	£19,309	£47,399	-	-
2021-01-31	£17,911	£41,370	-	-

Trustees

Name	Role	Appointed
Dr DAVID J UNWIN FRCGPMBCLB	Chair	
NIGEL STEPHEN FOWLER		
STEWART M F JENNINGS		

THREE OWLS BIRD SANCTUARY AND RESERVE

England & Wales - Charity number 298352

Accounts

Registered charity number
298352

Three Owls Bird Sanctuary and Reserve
(An unincorporated organisation)
Trustees' Report and Financial Statements

31 January 2023

**Three Owls Bird Sanctuary and Reserve
Report and accounts
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Three Owls Bird Sanctuary and Reserve Reference and Administrative Details

Trustees

N S Fowler
D J Unwin
S M F Jennings

Independent examiners

S.E.A Accountancy Limited
Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Registered office

Wolstenholme Fold
Norden
Rochdale
Lancashire
OL11 5UD

Registered charity number

298352

Three Owls Bird Sanctuary and Reserve

Registered number: 298352

Trustees' Report

The Trustees present their report and financial statements of the charity for the year ended 31 January 2023.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The Sanctuary operates for the benefit of the public to relieve the suffering of wild birds in need of care and attention.

In particular it provides both verbal and practical support using decades of rehabilitation experience, to assist both public and professional bodies to provide hospital care throughout the birds' treatment, advise on all stages of rehabilitation, and help prepare for release back to the wild. This advice is freely available through our extremely well-used Advice Helpline, Website, Text, and Email facilities.

This public benefit is with the support of the Charity Commissions own guidance.

We have continued to use WhatsApp facilities on the Helpline to enable easy transfer of video and photo files, enabling quick and easy identification of birds for all enquirers, also to help numerous veterinary surgeons decide as to what operations may/ not be viable through sharing the x-ray photos. This is in addition to the usual forms of contact.

The Website and Advice-Helpline in particular have been widely recognised as an educational resource by a several other bodies, and links to the same can be found from a number of different organisations.

The Sanctuary also provides a permanent home for wild birds unable to return fully to the wild due to illness or injury - but able to sustain a good quality of life within the Sanctuary grounds on each of our nature reserves being; our award-winning 3 acre nature reserve (Home Reserve) at Rochdale, our newly established 7½ acre woodland reserve (Three Owls Wood) at Tarleton, our Meadow Reserve at Banks of 2 acres which already has numbers of barn owls on a regular basis, our Field Reserve at Wigton of 2 acres, our Watermeadow Reserve also at Wigton of 6¼ acres, our ancient Old Beech Wood Reserve at Mere Brow of 5 acres.

Last year we added two further reserves at Banks, being the 3.5 acre Marsh Reserve, and the 15 acre Doctors Rest Reserve; these latest two reserves being made possible due to a generous legacy of £206,000 from one of our Late supporters – Mrs Shelagh Moorhouse; and this has enabled the purchase of land (now within one of the new reserves) which we have previously been renting to great effect in enhancing wild barn owl habitat.

In line with its Trust Deed of 7th December 1987, the Sanctuary also aims to promote humane behaviour towards wild birds by providing appropriate care, protection, treatment and security for birds that are in need of care and attention by reason of sickness, injury, maltreatment, poor circumstances, or simply orphaned baby birds. It also gives advice as to how best the public can help and protect wild birds in their own environments.

We are able to accept grant requests from established wild bird rescue organisations run along similar lines as Three Owls originally did.

Three Owls Bird Sanctuary and Reserve

Registered number: 298352

Trustees' Report

Financial review

The rental received from the cottage has given the Sanctuary a sustained income and helps to provide that more secure future.

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity at a level which equate to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support cost. Unrestricted funds were maintained at this level throughout the year.

The Trustees consider the financial position of the Sanctuary to be sound, and look forward to further progress with our work in the future.

Structure, governance and management

The charity is governed by a Trust Deed dated 7th December 1987.

The Trustees regularly discuss the appointment of new trustees should the need arise and do have two people 'waiting in the wings', though we are content to keep numbers at the present three for the time being.

Trustees

The following persons served as Trustees during the year:

N S Fowler
D J Unwin
S M F Jennings

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Three Owls Bird Sanctuary and Reserve

Registered number: 298352

Trustees' Report

Disclosure of information to independent examiner

Each person who was a Trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

This report was approved by the board on 9 October 2023 and signed by its order.



Nigel Fowler
9 October 2023
Trustee

Three Owls Bird Sanctuary and Reserve
Independent examiner's report
to the members of Three Owls Bird Sanctuary and Reserve

I report on the unaudited financial statements of Three Owls Bird Sanctuary and Reserve for the year ended 31 January 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the accounts of the charity are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, as required by the amended Trust Deed dated 31st August 2017. I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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


I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephanie Stevens

for and on behalf of
S.E.A Accountancy Limited
Independent examiner
9 October 2023

Shaw House
1 Shaw Street
Ashton-under-Lyne
Lancashire
OL6 6QJ

Three Owls Bird Sanctuary and Reserve
Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31 January 2023

	Notes	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations and legacies	4	39,728	-	39,728	11,537
Other trading activities	5	7,200	-	7,200	6,800
Investments	6	277	-	277	972
Total income		47,205	-	47,205	19,309
Expenditure on:					
Charitable activities	7	30,870	-	30,870	47,399
Total expenditure		30,870	-	30,870	47,399
Net income/(net expenditure)		16,335	-	16,335	(28,090)
Net movement in funds		16,335	-	16,335	(28,090)
Total funds brought forward	13	942,838	-	942,838	970,928
Total funds carried forward		959,173	-	959,173	942,838

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

**Three Owls Bird Sanctuary and Reserve
Statement of Financial Position
as at 31 January 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	674,678	667,365
Investments			
Current assets			
Debtors	10	5,804	400
Cash at bank and in hand		279,636	276,353
		<u>285,440</u>	<u>276,753</u>
Creditors: amounts falling due within one year			
	11	<u>(945)</u>	<u>(1,280)</u>
Net current assets		284,495	275,473
Net assets		<u>959,173</u>	<u>942,838</u>
Funds			
Unrestricted funds			
General funds	13	959,173	942,838
Total funds		<u>959,173</u>	<u>942,838</u>

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed, in accordance with the amended Trust Deed dated 31st August 2017.

The trustees have acknowledged on the balance sheet as at 31 January 2023 their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

Nigel Fowler
Trustee



Approved by the board on 9 October 2023

Three Owls Bird Sanctuary and Reserve
Notes to the Accounts
for the year ended 31 January 2023

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Individual items over £100 are treated as capital for the purposes of these accounts. Depreciation is provided on all tangible fixed assets, other than freehold land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings and equipment	over 3 years
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Three Owls Bird Sanctuary and Reserve
Notes to the Accounts
for the year ended 31 January 2023

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Legal status of the charity

The charity is an unincorporated organisation governed by a Declaration of Trust.

2 Critical accounting estimates and judgements

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

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

3	Net income/ (expenditure)			2023	2022
				£	£
	Net income/(expenditure) is stated after charging/(crediting):				
	Depreciation of owned fixed assets			3,911	601
	Independent examiners' remuneration for independent examination services			500	500
	Other accountancy services			760	760
				<hr/>	<hr/>
4	Donations and legacies	Unrestricted	Restricted	Total 2023	2022
		£	£	£	£
	Donations	3,891	-	3,891	4,800
	Legacies	35,837	-	35,837	6,737
		<hr/>	<hr/>	<hr/>	<hr/>
		39,728	-	39,728	11,537
	Legacies received, included in the above, are as follows:			Total 2023	2022
				£	£
	B Hargreaves			-	5,762
	Other legacies			-	975
	K Sudworth			35,337	-
	S Ormerod			500	-
				<hr/>	<hr/>
				35,837	6,737
5	Other trading activities	Unrestricted	Restricted	2023	2022
		£	£	£	£
	Rent received	7,200	-	7,200	6,800
		<hr/>	<hr/>	<hr/>	<hr/>
		7,200	-	7,200	6,800

Three Owls Bird Sanctuary and Reserve
Notes to the Accounts
for the year ended 31 January 2023

6 Investments	Unrestricted	Restricted	2023	2022
	£	£	£	£
Dividends	-	-	-	847
Bank interest received	277	-	277	125
	<u>277</u>	<u>-</u>	<u>277</u>	<u>972</u>

7 Charitable activities costs	Unrestricted	Restricted	2023	2022
	£	£	£	£
Purchases	1,299	-	1,299	2,945
Accountancy fees	1,260	-	1,260	1,260
Bank charges	19	-	19	20
Computer costs	166	-	166	162
Depreciation	3,911	-	3,911	601
Grants paid	11,270	-	11,270	25,100
Insurance	605	-	605	391
Rates	901	-	901	1,013
Rent	(335)	-	(335)	400
Repairs and maintenance	8,792	-	8,792	13,287
Stationery and printing	819	-	819	310
Sundry	-	-	-	13
Telephone	703	-	703	612
Fuel	1,460	-	1,460	1,285
	<u>30,870</u>	<u>-</u>	<u>30,870</u>	<u>47,399</u>

Grants paid includes £9,600 to Knoxwood Wildlife Rescue Centre and £1,670 to Meltham Wildlife Rescue (2022: £10,000 to Knoxwood Wildlife Rescue Centre; £10,000 to The Barn Owl Trust; £5,000 to Hedgehog Rescue Rochdale and £100 to Meltham Wildlife Rescue).

8 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 (2022 : nil).

Trustees' expenses

No trustees' were paid expenses for the year ended 31 January 2023, other than the reimbursement of charity expenses (2022 : nil).

9 Tangible fixed assets

	Land and buildings	Nature Reserves	Fixtures, fittings and equipment	Total
	<i>At cost</i>	<i>At cost</i>	<i>At cost</i>	
	£	£	£	£
Cost or valuation				
At 1 February 2022	101,919	565,099	8,385	675,403
Additions	-	-	11,224	11,224
Disposals	-	-	(355)	(355)
At 31 January 2023	<u>101,919</u>	<u>565,099</u>	<u>19,254</u>	<u>686,272</u>
Depreciation				
At 1 February 2022	-	-	8,038	8,038
Charge for the year	-	-	3,911	3,911
On disposals	-	-	(355)	(355)
At 31 January 2023	<u>-</u>	<u>-</u>	<u>11,594</u>	<u>11,594</u>
Carrying amount				
At 31 January 2023	<u>101,919</u>	<u>565,099</u>	<u>7,660</u>	<u>674,678</u>
At 31 January 2022	<u>101,919</u>	<u>565,099</u>	<u>347</u>	<u>667,365</u>

Three Owls Bird Sanctuary and Reserve
Notes to the Accounts
for the year ended 31 January 2023

10 Debtors		2023	2022
		£	£
Prepayments		467	400
Accrued income		5,337	-
		<u>5,804</u>	<u>400</u>

11 Creditors: amounts falling due within one year		2023	2022
		£	£
Accruals		945	1,280
		<u>945</u>	<u>1,280</u>

12 Analysis of net assets between funds	Unrestricted	Restricted	2023	2022
	£	£	£	£
Fixed assets	674,678	-	674,678	667,365
Current assets	285,440	-	285,440	276,753
Current liabilities	(945)	-	(945)	(1,280)
	<u>959,173</u>	<u>-</u>	<u>959,173</u>	<u>942,838</u>

13 Movement in total funds	At 1 February	Net movement	Transfers	At 31 January
	2022	in funds	between funds	2023
	£	£	£	£
Unrestricted funds				
General fund	942,838	16,335	-	959,173
Total unrestricted funds	942,838	16,335	-	959,173
Restricted funds				
Total funds	942,838	16,335	-	959,173

14 Purpose of funds

Unrestricted funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities. Subject to charity legislation, they are free from all restrictions on their use.

15 Net movement in funds	Incoming	Resources	Movement in
	resources	expensed	funds
	£	£	£
General fund	47,205	(30,870)	16,335
Total unrestricted funds	47,205	(30,870)	16,335
Total restricted funds	-	-	-
Total funds	47,205	(30,870)	16,335

Three Owls Bird Sanctuary and Reserve
Notes to the Accounts
for the year ended 31 January 2023

16 Comparative movement in total funds	At 1 February 2021 £	Net movement in funds £	Transfers between funds £	At 31 January 2022 £
Unrestricted funds				
General fund	970,928	(28,090)	-	942,838
Total unrestricted funds	970,928	(28,090)	-	942,838
Restricted funds				
Total funds	970,928	(28,090)	-	942,838

17 Comparative net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
Unrestricted funds			
General fund	19,309	(47,399)	(28,090)
Total funds	19,309	(47,399)	(28,090)

18 Presentation currency

The financial statements are presented in Sterling.

19 Legal form of entity

Three Owls Bird Sanctuary and Reserve is registered in England and Wales and is governed by a declaration of Trust dated 7th December 1987.

20 Principal place of operation

The address of the charity's principal place of operation is:

Wolstenholme Fold
 Norden
 Rochdale
 Lancashire
 OL11 5UD

**Three Owls Bird Sanctuary and Reserve
Detailed Statement of Financial Activities
for the year ended 31 January 2023**

This schedule does not form part of the statutory accounts

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	3,891	-	3,891	4,800
Legacies	35,837	-	35,837	6,737
	39,728	-	39,728	11,537
Other trading activities				
Rent received	7,200	-	7,200	6,800
Investments				
Dividends	-	-	-	847
Bank interest received	277	-	277	125
	277	-	277	972
Total income	47,205	-	47,205	19,309
EXPENDITURE				
Charitable activities costs				
Purchases	1,299	-	1,299	2,945
Accountancy fees	1,260	-	1,260	1,260
Bank charges	19	-	19	20
Computer costs	166	-	166	162
Depreciation	3,911	-	3,911	601
Grants paid	11,270	-	11,270	25,100
Insurance	605	-	605	391
Rates	901	-	901	1,013
Rent	(335)	-	(335)	400
Repairs and maintenance	8,792	-	8,792	13,287
Stationery and printing	819	-	819	310
Sundry	-	-	-	13
Telephone	703	-	703	612
Fuel	1,460	-	1,460	1,285
	30,870	-	30,870	47,399
Total expenditure	30,870	-	30,870	47,399
Net income	16,335	-	16,335	(28,090)