

THE BARN OWL TRUST

England & Wales · Charity number 299835

Details

Other names	B O T, BOT ENVIRONMENTAL
Status	Registered
Legal form	Trust
Registered	1988-07-29
Register	View on the Charity Commission register

Contact

Address	Barn Owl Trust Waterleat Ashburton Newton Abbot TQ13 7HU
Phone	01364255256
Email	info@barnowltrust.org.uk
Website	www.barnowltrust.org.uk

Activities

Objects: TO ADVANCE THE CONSERVATION OF WILDLIFE ESPECIALLY THE BARN OWL AND OTHER ENDANGERED SPECIES AND TO PROVIDE THEM WITH A SAFE BREEDING ENVIRONMENT WITH THE OBJECT OF ENCOURAGING THE RECREATION AND PRESERVATION OF APPROPRIATE ECOLOGICAL CONDITIONS THAT THEY MAY BE PROVIDED WITH THE MEANS TO CONTINUE AND FLOURISH IN AS NATURAL AN ENVIRONMENT AS POSSIBLE.

Activities: Between 1988 -2024 we carried out Conservation of the Barn Owl and its Environment through practical conservation work, research, education and a free national information and advice service. On 31st March 2024 we transferred all our assets and our work to Barn Owl Trust - charity no. 1201419. Since April 2024 we have been operating as Barn Owl Trust. Our website is - www.barnowltrust.org.uk

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£0	£0	-	-
2024-03-31	£413,029	£1,948,621	-	-
2023-03-31	£1,323,041	£404,246	£1,535,592	19
2022-03-31	£389,064	£359,056	-	-
2021-03-31	£432,896	£410,104	-	-

Trustees

Name	Role	Appointed
FRANCES JAINE RAMSDEN		
KEITH RANALD GRANT		
KEVIN KEATLEY		
SIMON JAMES ROSS WILSON		

THE BARN OWL TRUST

England & Wales - Charity number 299835

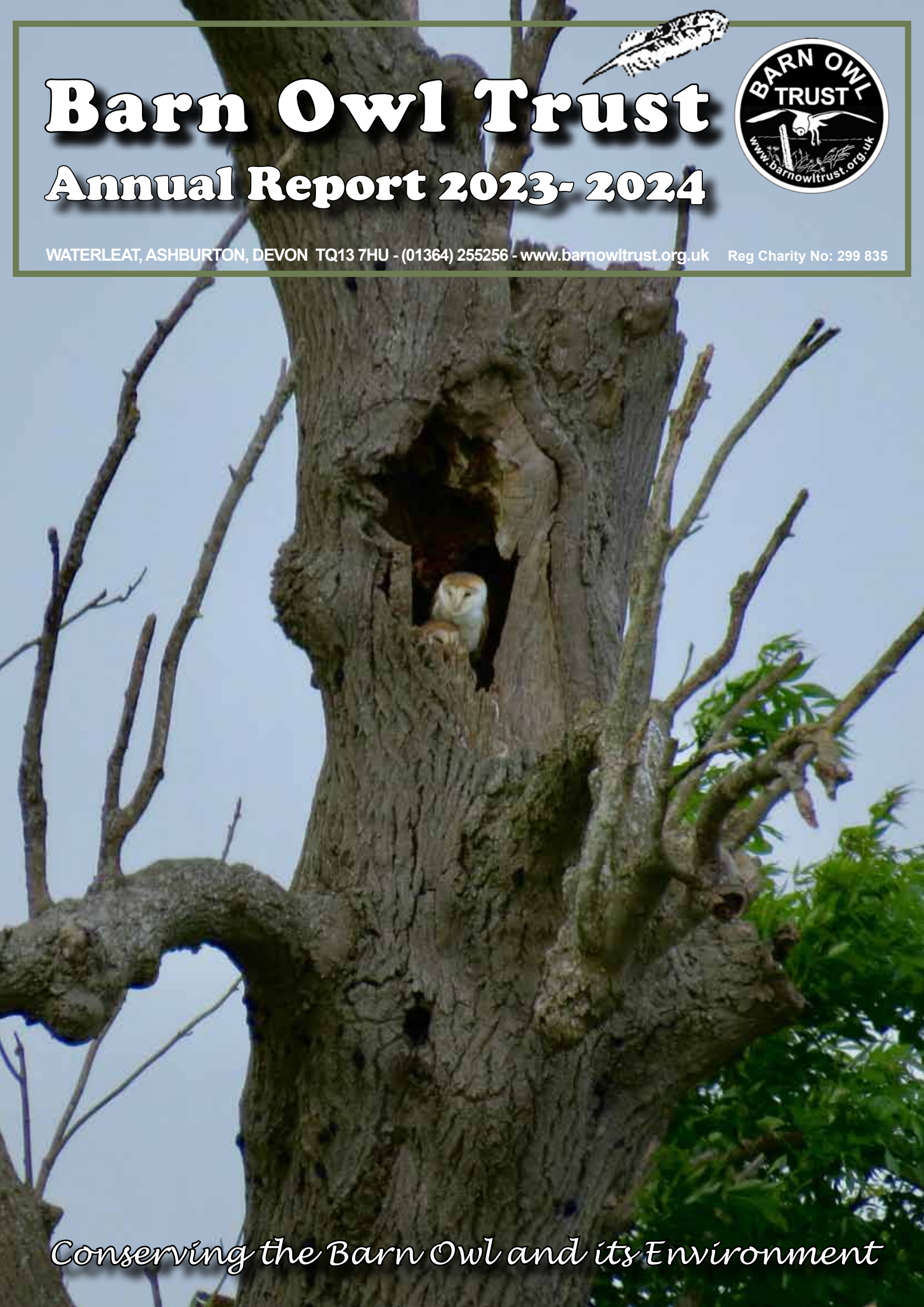
Accounts

Barn Owl Trust

Annual Report 2023- 2024



WATERLEAT, ASHBURTON, DEVON TQ13 7HU - (01364) 255256 - www.barnowltrust.org.uk Reg Charity No: 299 835



Conserving the Barn Owl and its Environment



Charity Information

Barn Owl Trust

Waterleat Ashburton Devon TQ13 7HU
01364 255256 info@barnowltrust.org.uk
www.barnowltrust.org.uk

Registered Charity number 299 835

Charitable Incorporated Organisation No: 1201419

Trustees: Keith Grant (1990) Frances Ramsden (1988) Simon Wilson (2000)
Kevin Keatley (2010) Ed McNeil (2020) Hon Treasurer: Mark Pountney (2002)
Secretary: Gill Gant Minutes: Anne-Marie Glenn
Management Team:
David Ramsden - Head of Conservation Gill Gant - Office Manager

Independent Examiners:
Francis Clark LLP
Chartered Accountants
Sigma House, Oak View Close
Edginswell Park
Torquay, Devon TQ2 7FF

Solicitors:
Wollen's
Carlton House
30 The Terrace
Torquay, Devon TQ1 1BS

Bankers:
Triodos Bank UK Lloyds TSB
Deanery Rd 31 Fore Street
Bristol Totnes
BS1 5AS Devon TQ9 5HH

The stated objective of the Trust *'is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible'*.

The main areas of the Trust's work are practical conservation, education, provision of information and research. The Trust also responds to live owl emergencies and provides a sanctuary and rehabilitation facility for injured owls. The Trust became a registered charity in 1988 and from 1st April 2024 will operate as a Charitable Incorporated Organisation (CIO).

Practical conservation and rehabilitation work takes place in South West England (mainly Devon and Cornwall), but all other areas of work have national (and sometimes international) significance: e.g. the free information and advice service is available via our website, email, phone or post. Our research work is relevant throughout the UK and beyond.

The Trust also leases 26 acres of land from the Barn Owl Legacy Trust (BOLT), which was purchased with a legacy in 2001. This is known as the Lennon Legacy Project and is managed entirely for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management. Monitoring and recording the ever-increasing biodiversity and promoting habitat creation by others is a significant part of the Trust's work.

TRUST STAFF

OFFICE MANAGER : Gill Gant
HEAD OF CONSERVATION : David Ramsden MBE
SENIOR CONSERVATION & SCIENCE OFFICER : Dr. Mateo Ruiz
CONSERVATION OFFICER : Dr. Pip Laker
ASSISTANT CONS OFFICER : Tim Wilkins
Josh Case
Kate Jellyman
DIGITAL MEDIA OFFICER : Kaye Thomas
RESERVE OFFICER & VOLUNTEER COORDINATOR : Harry Hingston
ADMIN ASSISTANTS : Marianne Bryan
Anne-Marie Glenn
Jessica Munday
Vanessa Lewis
Lucy Bruckner
LEGACY PROJECT : Sam Tully
NESTBOX TEAM LEADER : Jasmin Ramsden
NESTBOX TEAM : Joel Turnbull
Chris Allen
Emily Smith*
Aiden Lawley
SCHOOL VISITS/TALKS : David Ramsden
Mateo Ruiz
EDUCATION OFFICER : Jessica Munday
COMPUTER/IT SUPPORT : Alan Lewis
ACCOUNTS : Frances Ramsden

TRUST VOLUNTEERS

HONORARY SOLICITORS : Wollen's
VETS : Veterinary Hospital (Estover)
Seymour Vets Ltd
City Vets (Exeter)
BTO RINGING COORDINATOR : Keith Grant
EDUCATION VOLUNTEER : Baley the Barn Owl
LIVE OWL EMERGENCY HELP & OWL TRANSPORTATION : Fiona Anderson
Margaret Rhodes
Esther Van Delft
PRACTICAL SUPPORT : Tony Hulatt
FEEDBACK MAGAZINE : Marianne Bryan
GENERAL ASSISTANCE
Caroline Fawell
Chris Marshall
Di Hawkings
Diana Baker
Emily Peacock
Hazel Gruber
Kim & Ed McNeil
Margaret Rhodes
Michael Park
Plymouth Uni Students
Saleh Alfulajj
Steve Martin
Tim Dowling
Jeanne Silvestri
Ian Bailey
Judy Bryan
Steve Dyer
Leah Fynn
Nick Gant
Jane Goodall
Fiona Hailstone
Maeve Leith
Simon Petherick
Melanie Reeves
Caroline & Daniel Snow
Eleni Vreony
Rick Barton
Paul & Jen Hankin
Judith Read
Mark & Jodi

Barn Owl Trust staff and volunteers often have several roles, only their main areas of work are listed here.

* Indicates those leaving during the period of this report

BOT Environmental - NO: 203 178

BOT Environmental is an Enrolled Body under the Landfill Tax Credit Scheme. It was set up in 1998 to allow the Trust to apply for grants from landfill operators who can give money to community or environmental projects rather than pay tax to central government. At the end of March 2024, we applied for de-registration of BOT Environmental as we had made nil returns since 2011.

Annual Report 2023 - 2024



Welcome to the Annual Review of our last financial year 2023-2024. It has been a year of changes and began with our staff crammed into the Meeting Room and builders on site until January 2024 as our offices were demolished and rebuilt. Thanks to legacies from Peter Blood and others we have been able to create a light, airy, warm, dry building which has under floor heating and an air-source heat pump. The team are delighted with their new working environment, and we have been able to reclaim our Meeting Room and use it again for its original purpose. Although a significant outlay was needed for the rebuild, it will future-proof the Trust and we expect to see savings in energy consumption and a return on the expenditure over time, rather like the solar panels which were installed in 2012 and made possible by a legacy from Peggy May Fullman. Thanks must go to Daren Thomas of A-Tec Design for designing the building and doing the drawings for the planning application and building control free of charge. We are really grateful for his support and to Futureproof Building for delivering such a fantastic space.

As reported last year, prior to the Covid Pandemic, the Trustees had proposed and agreed to convert the Trust from a Registered Charity to a Charitable Incorporated Organisation (CIO) thereby once again, future proofing the organisation and making it easier to recruit new Trustees by limiting personal liability. Following approval at the Trustee Meeting on 27/10/2022 of a draft CIO constitution, a new CIO was registered by the Charity Commission on 21/12/2022. During the year, we worked towards transferring the assets and facilitating a smooth and seamless transition of legal status from the Charitable Trust called The Barn Owl Trust (Charity Number 299835) to a CIO called Barn Owl Trust (1201419). All of the assets, including the staff who all had new contracts, were transferred on the 31st March 2024. From 1st April 2024, we are now operating as Barn Owl Trust. Our activities, staff, Trustees, our contact details and even our VAT number all remain the same.

The last Trustees' Report contained news of the largest legacy by far that the Barn Owl Trust has ever received. This £700,000 was included in the accounts for that year but received during the financial year covered by this report. As with all legacy income, the Trustees want to use the funds most effectively to 'conserve Barn Owls and the Environment'. Because this was such a large amount, an Extraordinary Trustees' Meeting was held in May 2023 where ideas generated by the staff, volunteers and Trustees were discussed and a plan was drawn up. We are delighted to announce that in November 2023 we recruited another member of conservation staff to expand the team and enable us to undertake more practical work and research. In February, another new post was created, a dedicated Education Officer, to update and expand our educational work. Both posts were only possible because of Gillian Grimwood's wonderful legacy.

Management Information

The Barn Owl Trust was constituted in December 1987 and became a national registered charity in July 1988, it is governed by a Trust Deed. The objectives of the Trust, as stated in our Deed, are 'the conservation of wildlife, especially the Barn Owl and the preservation and re-creation of appropriate ecological conditions to provide a natural environment for wildlife to flourish'.

The Trust has five Trustees. The year of their appointment is listed next to their names in the Charity Information. New Trustees are chosen by the existing Trustees, when required, on the basis of their relevant expertise.

The number of Trustees is required to be between three and five, and in the event of the number falling below three the remaining Trustees may only act for the purpose of appointing additional Trustees and for no other purpose.

The Trustees have full and unrestricted powers of investing monies as decided by a majority. The Trustees have adopted a formal policy on general financial reserves.

Day-to-day running of the Trust is the responsibility of the Management Team (Senior Staff) who are line-managed by, and liaise regularly with, individual Trustees and report at quarterly Trustees meetings. ★

Again, thanks to increased staffing levels, we embarked upon four new research projects: one looking at the occupancy rates of different types of Barn Owl nestboxes in different positions, another looking at occupancy rates in relation to landscape variation and habitat, one is an investigation to better our understanding of Barn Owl road mortality in relation to nest site distribution, and finally, an investigation into the effects of climate change on nesting Barn Owls. There is more about this in the following Conservation Report.

Filming for the Advanced Barn Owl Surveying and Mitigation (ABOSM) course is now completed, and we hope to have it finished during the next financial year. We published our State of the UK Barn Owl Population 2023 Report in March 2024, using data collected from 43 groups across the UK. Nationally, 2023 seemed to be another good year for breeding Barn Owls across the UK. Nesting occupancy showed a fantastic 22% above average, although not quite as good as the 37% increase we saw in 2022.

Guided walks and volunteer events on our 26-acre nature reserve, the Lennon Legacy Project (LLP), brought new people to the site. The LLP has benefitted tremendously by the employment of Harry Hingston as our Reserve Officer and Volunteer Coordinator, when his Internship was completed in October. A huge amount of practical work and wildlife monitoring has been possible and during the year we recorded our first Red Deer, a Kingfisher diving in the Flo Pond and a visiting Otter. We continued to record and report on the monthly changes in our online Wildlife Diary.

Our project, in liaison with Devon Birds, to install cameras in 25 wild Barn Owl sites to minimise disturbance when monitoring was completed and proved very useful during the 2023 breeding season.

'Flying into the Future', our new presentation for schools and youth groups, was introduced during the year and through the medium of storytelling helps young people learn about Barn Owl habitat and conservation. It introduces the topic of extreme weather and climate change. This replaces the 'Wings of Change' talk which has been a staple part of the Trust's work since 1988 which can still be given in-person and online, and is available on DVD. With our new Education Officer post, we have been able to introduce Barn Owl pellet analysis workshops and going forward we plan to expand our educational work.

We continued working on the massive task of upgrading our website. This involved transferring the content of hundreds of pages into a new 'theme' in Wordpress then updating the text and page layouts, so they display well on mobiles and ipads (our previous website didn't). I am delighted to say that the new site went live in April 2024.

Despite our website having plans and videos on how to make nestboxes, we sold 723 (656 -2023) boxes during the year in addition to those erected by our staff and volunteers. Sale of boxes is an important source of income which helps support the cost of running our Conservation Team. However, for the Trust, selling nestboxes is not a commercial venture but a way of delivering evidence-based conservation objectives. Our nestboxes are a better design for Barn Owls than many of those we come across during fieldwork where nestling Barn Owls have fallen and died.

As climate change continues to increase rapidly and with nature declining globally at rates unprecedented in human history, the Climate and Ecological Emergency must be a strong focus in the coming years. It is essential that sustainability is the key to everything we do, not just at work, but in our whole lives. We will, as always, continue to give environmental and ethical consideration to all our activities here at the Trust and to the purchase of resources.

The Trust is now in its 36th year and we have a great team here. Together we've achieved a tremendous amount over the last three and a half decades. As we move forward into our first year as a Charitable Incorporated Organisation (CIO), on behalf of all of the Trustees, I would like to thank our staff, our volunteers and everyone that has supported us and who have made this possible. *Together we can make a world of difference* - Thank You All

Keith Grant Chair of Trustees, June 2024 ★



Conservation Report

State of the UK Barn Owl Population 2023

The most up-to-date figures on the UK Barn Owl population were published in our report: State of the UK Barn Owl Population 2023, which is based on results provided by 41 independent monitoring groups who between them checked 4,136 potential nest sites. On the whole, 2023 seemed to be another good year for breeding Barn Owls across the UK. Nesting occupancy was a fantastic 22% increase on average, although not quite as good as the 37% increase we saw in 2022. The West Midlands in particular had a great year with over 50% increases in occupancy reported by Cheshire (+82%), Shropshire (+129%) and Staffordshire (+56%). Ulster (+130%) also had a good year with a jump from 5 to 8 sites occupied - hopefully this is a trend we will see continuing in Northern Ireland. Although declines in occupancy were recorded in more regions compared to 2022, only Gloucestershire (-25%), Jersey (-36%), Oxfordshire (-56%) and Wiltshire (-11%) had declines of 10% or more.

Unfortunately, the increase in nesting occupancy was not supported by a significant increase in mean brood size, instead remaining very close to average with only a 2.7% positive change observed. Galloway (+21%) and Leicestershire (+31%) were the only regions to record more than a 20% increase in mean brood size with Derbyshire, Powys and Somerset (+19%) close behind. Unfortunately, noticeable decreases were observed in Warwickshire (-37%), Wiltshire (-24%) and Yorkshire (-34%). The higher number of birds nesting was likely because of the dry, non-harsh winter we had in 2022/2023. However, this was then followed by a year of very variable weather across the breeding period with a very wet March, heatwaves in June and September and numerous named storms. This weather variability has been highlighted by regional differences in Barn Owl breeding success and was a likely contributor to the cause of an unexceptional year for brood size.

With the recent report that global warming has exceeded 1.5 degrees across an entire year (compared with pre-industrial levels), these unpredictable weather events are undoubtedly set to continue, along with their detrimental effects on Barn Owls, Field Voles and other wildlife.

We checked 77 of our own annual monitoring sites in Devon and Cornwall of which 35 had nesting (compared to an average of 30) and an average of 3.4 young in the nest compared to 2.9 - a good year!

The Lennon Legacy Project – our nature reserve

As regular readers will know, we are extremely fortunate to have a 26-acre nature reserve thanks to the generosity of Ms Vivien Lennon, who remembered the Barn Owl Trust in her Will, and (by chance or good fortune) to the land becoming available shortly afterwards.

During the year, our intern Harry Hingston was promoted from his 'trainee' position to 'Reserve Officer and Volunteer Coordinator' and continued making fantastic progress with every aspect of his role and the Reserve he manages. Readers with a particular interest really should read the 'Wildlife Diary' which is updated every month (barnowltrust.org.uk/news-events/wildlife-diary).



Barn Owl in Wildlife Tower

Photo: David Ramsden

Highlights of the year included a Barn Owl roosting in our Wildlife Tower, seen regularly hunting in the reserve, and heard screeching most nights until it found a mate. The completion of our first Field Shelter – a dual purpose building for the goats to sleep and shelter in and for Barn Owls to hunt in, complete with a 'mouse feeding station'. And amongst all the usual sightings of flowers, grasses, insects, birds and mammals was a Stoat seen crossing the river, our orchid count reached 146, regular Kestrel hunting, Stock Doves nesting, a fantastic show of wild flowers on the previous bird-food-crop area, our first-ever Red Deer(!), a huge swarm of bees, Skylark singing its heart out, Kingfisher fishing, our first-ever Otter sighting(!), our first south-of-England-style hedge laying, the start of our second Field Shelter, and our first sighting of 'Hair Ice' (I'd not heard of it either).

Harry has been particularly good at attracting volunteers to tasks on the reserve and thanks must go to all of those that have turned out whatever the weather.

The only disappointment was our Wild Bird Food Crop. Avoiding Fodder Raddish and Forage Rape (because they're thugs) turned out to be a mistake. The crop had plenty of healthy-looking Millet (three varieties) but the seed produced was tiny and short-lived. The Sunflowers were great but their seed is also short lived. By December, pretty much all the seed had gone leaving nothing to bridge the late-winter 'hungry gap' except the sunflower seeds we scattered. We did have good autumn counts of Goldfinch, Chaffinch, and Greenfinch, plus a few Reed Bunting and others but very few Linnets compared to the 500+ we'd had in previous winters. Lesson learned. We'll include some Forage Rape next time. Another lesson learned was "don't mix Poppy seeds with other kinds". If you want your Poppies evenly distributed, you need to scatter them separately.

Gillian's Legacy – new projects funded!

Following the receipt of a substantial Legacy from the estate of Gillian Grimwood, in May 2023 the Trustees held an extraordinary meeting to consider 31 ideas for legacy expenditure put forward by our staff and volunteers.

Each idea was assigned to one of the following categories:

- ☐ Discard – the idea is not practical/it's not the right time for it.
- ☐ Just do it – good idea, let's do it using general funds.
- ☐ Let Senior Managers decide on how/when to take this idea forward.
- ☐ Let's get more information with a view to investing in it.

Amongst the 'interesting ideas' were research proposals, some of which the Trustees decided to support, not by allocating legacy income to research, but by allocating it to practical conservation work. The idea being that funding an additional conservation post allowed existing staff to have more research time. The research ideas were carefully considered to ensure that they had real conservation value.

During the year, we embarked upon four such projects:

- ☐ Looking at the occupancy rates of different types of Barn Owl nestboxes in different positions.
- ☐ Looking at occupancy rates in relation to landscape variation and habitat.
- ☐ An investigation to better our understanding of Barn Owl road mortality in relation to nest site distribution.
- ☐ Investigation into the effects of climate change on nesting Barn Owls.

During the year, 34 boxes were erected for the nestbox research projects - 24 indoor and 10 outdoor. This is 42% of the total required. Thirty-three habitat surveys were also completed during 27 field trips. For the third research project we accessed shape files for the UK road network and calculated road density within 1 km radius of known nest sites. For the fourth, we established methods of accessing temperature and precipitation data from the UK Met Office 1961 – 2100 climate projections for all 25 km-squares containing monitored nest sites in preparation for analysing Barn Owl nest occupancy and breeding success in relation to climate change.

Team changes

As already mentioned, Harry Hingston was promoted to Reserve Officer and Volunteer Co-ordinator. Our 'still-quite-new' part time ACO Tim Wilkins was joined by two new full time Assistant Conservation Officers (ACOs) Josh Case and Kate Jellyman, both excellent. Our existing ACO Dr Pip Laker was promoted to

Conservation Officer and our Conservation & Science Officer Dr Mateo Ruiz was promoted to 'Senior' Conservation & Science Officer.

As for me? Well, this is the last time I'll be contributing to an Annual Report as I'll be retiring as Head of Conservation at the end of March 2025. After a 43-year vocation in Barn Owl conservation, 37 years leading the Trust's conservation, education, and research work, and 26 years line managing our conservation staff, it's time for me to do something different and high time the Conservation Team had a new leader. So, part of my work during the year has been the creation of a 'Handover Plan' working closely with Mateo, who I'm very pleased to say, will be leading the team from 1st October 2024.

I'm extremely pleased with performance right across the Conservation Team, and delighted that in February 2024 we were joined by Jess Munday as our first Education Officer – an area in which she already has a wealth of experience – AND I am very happy to be leaving the team in such capable hands.



Mateo with road casualties

Photo: Matt Twiggs

Fieldwork trips

With more conservation staff time (thanks to Gillian's legacy), a staggering 204 trips were conducted during the year and this included 75 visits to Annual Monitoring Sites, the erection of 66 Barn Owl nestboxes, 3 Tawny Owl nestboxes and 1 Little Owl nestbox, repairs to 5 Barn Owl nestboxes and 12 Barn Owl nestbox clear outs. Special thanks must go to Jaz and the members of her Nestbox Production Team for building us all those wonderful boxes! We also conducted an additional 9 Habitat Advisory visits, 7 surveys, 2 filming trips, 17 camera installations/fixes and 5 rehab/release trips.

Incoming owls

Twenty six casualty owls were received during the year of which 13 were Barn Owls, 12 were Tawny Owls and 1 was a Little Owl. Of the 26, 4 died, 3 were euthanised and we are very pleased to report that 19 were released (8 cold releases, 11 supported releases). This is an extremely high proportion. In addition, we took in 8 Tawny Owls and 3 Barn Owls which were re-homed in our sanctuary.

Talks

Only one 'Wings of Change' school visit talk was given during the year, quite possibly our last, because we invested lots of time in creating a talk to replace it called 'Flying into the Future', 3 of which were given just before the year ended. Where the 'Wings of Change' was a story about things that have happened to Barn Owls since WW2, 'Flying into the future' starts in the present day and looks at things that will happen to Barn Owls in the next 20 or so years. As such, it is an excellent vehicle for teaching young people how Barn Owls live now and how they are likely to be affected by climate change impacts.

Eighteen 'Restoring the Balance' talks (about Barn Owls and the work of the Trust) were given to adult groups, 2 of which were online. With the Trust's support, our Head of Conservation presented his own 'Climate and Ecological Crisis? What's all the fuss about?' talk 23 times during the year. We also created and delivered several bespoke talks, including another 1 for the Conservation Chat UK 'Saving Species Conference' and several at our own Nestbox Workshop events.

Enquiries

During the year, a staggering 17,932 communications or transactions were recorded on our database of which there were 7,282 email enquiries and responses. Nestbox enquiries alone accounted for 1,192!

Other Information provision

Of course, our website deals with many more enquires than we ever could in person and received a staggering 919,210 page views in the year by 473,501 unique visitors. Our YouTube channel which hosts our short information/instructional films had 146,224 views in the year and reached 5,100 subscribers. Our most popular video 'An introduction to the Barn Owl' reached 557,875 views.



Kate erecting an outdoor nestbox

Photo: Cam Crook

During the year we continued working on the vast task of upgrading our website. This involved countless hours of staff time, but worthwhile as we have well over 1,000 visitors a day, 473,501 unique visitors in the last year. We had to transfer the content of hundreds of existing pages into the new site and updating the text and page layouts so they display well on mobiles and pads. At the year's end the new site was virtually ready to launch.

Events

Once again we attended the Devon County Show, the Royal Cornwall Show, Celebrate Start Bay, FarmWise, and Conservation Chat UK's Conference. Additionally, we ran two Nestbox Workshops and a Pellet Analysis Workshop for the National Trust.

Training Courses

Our online training course Barn Owl Ecology Survey & Signs continues to be the main source of Barn Owl training for Ecological Consultants and others. The creation of our Advanced Barn Owl Surveying and Mitigation (ABOSM) online training course is still ongoing due to the pressure of other work.

Raising awareness of our situation

Since the Barn Owl Trust started in 1988, we have taken every opportunity to raise awareness of the Ecological Crisis – the fact that, for example, 48% of the World's bird species are in decline and 13% face extinction – and the Climate Crisis – the fact that we are still "on a highway to climate hell with our foot on the accelerator" (UN Sec. General). The accelerating rise in atmospheric carbon shows absolutely no sign of reducing and the root of the problem, fossil fuel burning, is still increasing. The year Feb 23 to Feb 24 saw an average temperature of more than 1.5°C above pre-industrial (*Copernicus*). We are likely to pass 2°C in 2040-50 (*Hansen et al.*) beyond which we'll most likely see the collapse of civilisation. By 2100 we are like to enter the range of 3.2-5.4°C (*IPCC*) which is enough to wipe out most life on Earth. If we don't sort this out, nothing else is going to matter. There are no Barn Owls on a dead planet. The solutions are well known, and we all have a voice.

Finally, I would like to express our sincere gratitude to all our supporters, without whom none of this work could have been carried out. Thank you very much indeed and Farewell.

David Ramsden MBE
Head of Conservation



Financial Report

After last's year's amazing legacies and unusually high income we ended this year with a deficit of £62,035.

As at 31st March 2024, all assets were transferred from The Barn Owl Trust (Charity Number 299835) to the new CIO called Barn Owl Trust (1201419) as a Donation of £1,473,557. This was made up of unrestricted funds of £1,457,842 and restricted funds of £15,715.

The figures in this year's Annual Report are much smaller than usual as we have had to show the Statements of Financial Activities and Balance Sheets for both The Barn Owl Trust and the new Charitable Incorporated Organisation Barn Owl Trust. A full copy of both sets of accounts are available on the Charity Commission website by searching the charity numbers.

Prior to all assets being transferred to the new CIO, the total incoming resources for the year ending 31 March 2024 were £413,029 a decrease of £910,012 (69%) on the year ending March 2023 (£1,323,041). This significant change was almost entirely accounted for by the change in legacy income during the year. Combined income from grants, legacies and donations saw a decrease of 79% on the previous year at £241,501 (2023 - £1,140,914) accounting for 58% of total income (2023 - 86%).

We saw a 23% decrease in individual donations at £27,964 (2023 - £36,134). Our Friends Scheme income remained almost the same as last year, but we did see a 7% decrease in income from Adoptions. Volunteer fundraising increased by 122% to £2,898 (2023 - £1,304).

Legacy and Gifts In Memoriam income were down by 91% at £86,432 (2023 - £962,055) accounting for 21% of total income for the year (2023 - 73%). We are always extremely grateful for the legacies and the gifts in memoriam we receive. It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the financial reserves to survive the years we are in deficit.

Legacies not only enable the Trust to continue to achieve so much general conservation work, but they also allow us to invest in special projects such as the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land (LLP), the creation of the two ponds in the LLP, the Meeting Room and the Solar Project. This year they allowed us to allocate funds to build our new energy efficient and environmentally-friendly offices. The Trustees have developed a plan to effectively use the exceptional legacy received in the last financial year, which were shown as an accrual in the accounts, and two new posts were created during the year.

We have produced 10% more nestboxes in the year: 723 (2023 - 656), although income from nestbox sales has only increased by 5%, expenditure has gone up by 23%. Despite the rise in material and staff costs we have tried to hold the prices and absorb the VAT cost.

THE BARN OWL TRUST				
BALANCE SHEET				
AS AT 31st MARCH 2024				
	Notes	£	2024	2023
			£	£
Fixed assets				
Tangible assets	5	-		45,531
Current assets				
Stock	6	-	13,016	
Debtors	7	-	706,095	
Cash at bank and in hand		-	792,712	
		-	1,511,823	
Liabilities				
Creditors - Amounts falling due within one year	8	-	21,762	
			21,762	
Net current assets		-	1,490,061	
Net assets		-	1,535,592	
The funds of the charity:				
Unrestricted funds	9	-	1,503,894	
Restricted funds	10	-	31,698	
Total charity funds		-	1,535,592	

BARN OWL TRUST		
BALANCE SHEET		
AS AT 31st MARCH 2024		
	Notes	£
Fixed assets		
Tangible assets	3	273,768
Current assets		
Stock	4	14,670
Debtors	5	54,943
Cash at bank and in hand		1,151,021
		1,220,634
Liabilities		
Creditors - Amounts falling due within one year	8	(20,845)
Net current assets		1,199,789
Net assets		1,473,557
The funds of the charity:		
Unrestricted funds	9	1,457,842
Restricted funds	10	15,715
Total charity funds		1,473,557

The Nestbox Team of five worked seven days a week between them during the year. Sale of nestboxes is a significant source of income which helps to support the cost of running the Trust and of course provides high-quality boxes which we use ourselves.

Income from our Barn Owl Ecology, Surveys and Signs (BOESS) online course was, as expected, significantly lower than the previous year which was unusually high as it was the first year since 2020 that the course had run and there was a huge waiting list. One hundred people registered for the course during the year.

Overall expenditure increased by 18% to £475,070 (2023- £404,246). Expenditure on Charitable Activities was £458,328; 19% higher than 2023 (£384,436). The Conservation Team was increased by two posts to enable us to undertake more work including new research projects and the cost of practical work increased by 19% to £235,649 (2023 - £197,586). The Information and Advice service costs increased by 21% to £120,277 (2023 - £99,636). All salaries were increased by 5% across the scale during the year. Total salaries increased by 18% to £296,636 (2023 - £252,433).

The cost of fundraising decreased by 10% to £11,079 this year from £12,332 in 2023. Fundraising still accounts for just 2% of our total expenditure, and includes time spent applying for grants. We spent 24% less on promotional goods £5,663 (2023 - £7,478); this generated £15,173 income (2023 - £14,939), 4% of total income.

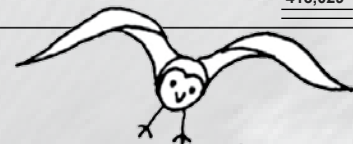
Support costs include telephone, repairs, overheads such as insurance, water and electricity, stationary, management, cost of payroll, and office cleaning. These necessary costs have increased by 15% over the year to £36,893 (2023 - £32,121) and account for 8% of expenditure, of this our management costs are primarily due to our accountancy fees which have increased due to VAT registration; they are now 3.7% of total spend at £17,640 (2022 - £21,441). Despite this, because of our volunteers, we can keep management and other administration costs down. Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

Of the unrestricted funds available to the CIO, the Trustees have allocated £484,249 as a reserve for the next financial year, and £685,733 for other projects including the funding of our new Education Officer role and Assistant Conservation Officer role going forward, as well as several research projects, leaving a general fund of £287,825 (2023 - £132,000).

S.O.F.A. Statement of financial activity



THE BARN OWL TRUST		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	SOFA Note 2.	2024	2023
	Notes	£	£	2024	£	£	2023	Income	£	£
Income from:								(a) Donations and legacies:		
Donations and legacies	2	239,501	2,000	241,501	1,115,994	24,920	1,140,914	Grants and donations	155,069	178,859
Charitable activities	2	123,142	-	123,142	149,185	-	149,185	Legacies	86,432	962,055
Other trading activities	2	16,866	-	16,866	16,990	-	16,990		241,501	1,140,914
Other Income	2	31,520	-	31,520	15,952	-	15,952	(b) Charitable activities:		
Total		411,029	2,000	413,029	1,298,121	24,920	1,323,041	Nestboxes	78,360	74,451
Expenditure on:								Training courses	26,600	57,743
Raising funds	3	16,742	-	16,742	19,810	-	19,810	Other	18,182	16,991
Charitable activities	3	448,882	9,440	458,322	369,853	14,583	384,436		123,142	149,185
Donation to new CIO	3	1,457,842	15,715	1,473,557	-	-	-	(c) Other trading activities:		
Total		1,923,466	25,155	1,948,621	389,663	14,583	404,246	Fundraising	1,693	2,051
Net (expenditure)/income		(1,512,437)	(23,155)	(1,535,592)	908,458	10,337	918,795	Promotional goods	15,173	14,939
Transfers between funds		8,543	(8,543)	-	2,601	(2,601)	-		16,866	16,990
Net movement in funds		(1,503,894)	(31,698)	(1,535,592)	911,059	7,736	918,795	(d) Other income:		
Reconciliation of funds:								Solar generation	5,240	4,890
Total funds brought forward		1,503,894	31,698	1,535,592	592,835	23,962	616,797	Bank interest	25,264	5,051
Total funds carried forward		-	-	-	1,503,894	31,698	1,535,592	Other	1,016	611
								Sale of fixed assets	-	5,400
									31,520	15,952
									413,029	1,323,041



SOFA Note 3		Unrestricted	Restricted	Total
Expenditure	Notes	£	£	2024
				£
Activities Undertaken Directly				
Governance and Support Costs				
Total 2024				Total 2023
£		£	£	£
Raising funds:				
Fundraising		11,709	-	11,709
Promotional goods		5,663	-	5,663
Total		16,742	-	16,742
Charitable activities:				
Nestboxes		57,434	-	57,434
Training course		5,375	-	5,375
Practical work		235,643	-	235,643
Information and advice		120,277	-	120,277
Support costs		-	36,893	36,893
Independent examination		-	2,700	2,700
Total		418,729	39,593	458,322
Donation to New CIO		1,473,557	-	1,473,557
Total		1,909,028	39,593	1,948,621

BARN OWL TRUST		Unrestricted	Restricted	Total
Statement of financial activity	Notes	£	£	2024
				£
Income from:				
Donations from old Charity	2	1,457,842	15,715	1,473,557
Total		1,457,842	15,715	1,473,557
Expenditure on:				
Raising funds	3	-	-	-
Charitable activities	3	-	-	-
Total		-	-	-
Net (expenditure)/income		1,457,842	15,715	1,473,557
Transfers between funds		-	-	-
Net movement in funds		1,457,842	15,715	1,473,557
Total funds brought forward		-	-	-
Total funds at 31st March 2024		1,457,842	15,715	1,473,557



applied to during the year. Combined with the cost of living increases which have affected everyone, including our donors, our staff and our own overheads, this has led to the deficit in the year.

Volunteer fundraising can make a significant difference so we would be delighted to hear from anyone that wants to hold a coffee morning, run a marathon, make jam or anything else to raise funds to support our work.

We are as always extremely grateful to our supporters, Friends, individuals, businesses and charitable trusts that continue to support our work. Thank you all so much from everyone here at the Trust. We couldn't do it without you.

Mark Pountney MAAT - Honorary Treasurer

BARN OWL TRUST ANNUAL REPORT 2023 - 2024

Financial Report continued

However, our fixed assets and stock account for £288,432 (2023 - £132,000) of this and considering the regular shortfall in income vs. expenditure (excluding legacies) we have had to start drawing on these reserves. We are constantly looking for ways to increase our regular income.

The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times, often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times. This is something we have heard from several charities we have



Thank You

We are very grateful to the following charities, businesses and other organisations who have supported our work with grants, sponsorship or donations in kind during this financial year. Thank you!

Alice Noakes Memorial Charitable Trust
Dumbreck Charity
Edith Murphy Foundation
Gerefa Charitable Trust
Guernsey Animal Aid
Harbinson Charitable Trust
Harry Walter Faulkner Charitable Trust
Joan Cullen Charitable Trust
John Swire 1989 Charitable Trust
Lowther Charitable Settlement
Mabel Cooper Charity
Martin Wills Wildlife Maintenance Trust
P F Charitable Trust
Sabina Sutherland Charitable Trust
Scott (Eredine) Charitable Trust
Sir John and Lady Heathcoat Amory's Charitable Trust
The Audrey Emma Lamb Charitable Trust
The Blair Foundation

The Cobalt Trust
The Diana Edgson Wright Charitable Trust
The Elmgrant Trust
The Ian Askew Charitable Trust
The Jack Patston Charitable Trust
The Keith Ewart Charitable Trust
The Leslie Mary Carter Charitable Trust
The Lord Faringdon Charitable Trust
The Pantoun Trust
The Patricia Routledge Foundation
The Pennycress Trust
The Ratcliffe Foundation
The Robert Clutterbuck Charitable Trust
The Valerie Ayton Charitable Trust
The Walker 597 Animal Trust
Three Owls Bird Sanctuary and Reserve
Veterinary Hospital Group
Wildlife Watching Supplies

During this period we received legacies from:

Gillian Grimwood, Pamela Fraser Bewley, Irene Mary Draycott, Sheila Lesley Howard,
Mr Les Withey, Mrs Enid Sage and Dallice Merrick.

and Gifts in Memory of:

Sue Bragg, Michael David Davis, Janet Crosby, Dorothy Mellersh, Irene Watson, Timothy Butler, Marlene Reeve, William Trevennen,
John Scott, Geoffrey Hugh Richardson, Rebecca Oldfield, Douglas Maclean, Dorothy Reed, Shirley Margaret Davies, Walter Gee,
Betty Patricia Waring, Jean Hoyland Green, David Parish, June Ann Boyce, Alma Mary Coates, Gillian Ann Hales
and Catherine Violet Shepherd née Fortin.

Rest In Peace

Donations from sponsored events and other fundraising were received from:

Josh McDowall for running the London Marathon, Stephen Powles for holding a raffle at his Tawny Owl talks,
Tracey Morris & Shelley Wright for sale of their Owl Mug Cosies, Women's Institute Exminster for holding a Tombola,
Angela Brown and Karen Chelsey for selling homemade Calendars and Tetra Tech for matching the funds they raised,
Tim and Jean Reavell for raising funds through the sale of aluminium cans,
Jennie Webber for donating her profits from her Wildlife Drawing classes, Kim Jones for the sale of Christmas cards,
Animal Care Students of Petroc College for raising funds,
and for Bird World for donating their profits from an ABWAK (Association for British and Irish Wild Animal Keepers) workshop.

Thank you all so much for your support

ORDER OF THE CHARITY COMMISSION FOR ENGLAND AND WALES

To authorise the transfer of assets and liabilities
and the granting of an indemnity under section
105 of the Charities Act 2011

dated the

25 July 2023

for the charities known as

THE BARN OWL TRUST: 299835

and

BARN OWL TRUST: 1201419



Russell Savory

The Barn Owl Trust

Annual Report

Year Ended 31 March 2024

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

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Year Ended 31 March 2024

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The Barn Owl Trust
Trustees and Advisors
Year Ended 31 March 2024

Accounts	Year ended 31 March 2024	
Registered Charity number	299 835	
BOT Environmental Enrolment Number	203 178	
Address	Waterleat Ashburton Devon TQ13 7HU	
Bankers	Triodos Bank UK Deanery Rd, Bristol BS1 5AS	Lloyds Bank 31 Fore Street Totnes Devon TQ9 5HH
Independent Examiners	Martin Hobbs BSc ACA Francis Clark LLP Sigma House Oak View Close Edginswell Park Torquay Devon TQ2 7FF	
Solicitors	Wollens The Harbour Side At, 67 The Terrace Torquay TQ1 1DP	
Trustees	Keith Grant Frances Ramsden Simon Wilson Kevin Keatley Edward McNeil	
Secretary	Gillian Gant	
Hon Treasurer	Mark Pountney <i>MAAT</i>	
Management Team	David Ramsden <i>MBE</i> <i>Head of Conservation</i> Gillian Gant <i>Office Manager</i>	

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2024

The Trustees present the charity's annual report for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the 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).

Structure, Governance and Management

The Barn Owl Trust is an unincorporated Trust and was formed by Deed of Trust on 25 December 1987. It is a registered charity, number 299835.

The Trustees meet at least quarterly throughout the year to evaluate activities, to review financial performance and for forward planning. Day-to-day running of the Trust is handled by the Management Team (David Ramsden and Gillian Gant) who liaise frequently with and are line-managed by individual Trustees as well as attending and reporting to Trustees meetings.

A new Trustee may be appointed by a majority vote of the Trustees recorded in the minutes and signed by the new Trustee. Decisions are taken by a majority of votes, and in case of equality of votes the Chairman has a second and casting vote. New Trustees are inducted through attendance at meetings before official appointment.

Our Deed states that the number of Trustees shall not be less than three nor more than five.

The Trustees have full and unrestricted powers of investing monies as decided by a majority.

The major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks; these include annually reviewing our Financial Reserves Policy.

Objectives and Activities

The main object of the Trust is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, and to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible.

The main areas of the Trust's work are practical conservation, education, provision of information and research; the Trust also provides training courses for ecological consultants from around the UK, a live owl emergency service, and a sanctuary and rehabilitation facility for injured owls. Practical conservation and rehabilitation work takes place mainly in Devon and Cornwall, but all other areas of work have national (and even international) significance. For instance, the free information and advice service is available via the worldwide web and by post and telephone. We are the main source of Barn Owl training for Ecological Consultants across the UK, enabling them to accurately assess site occupation and achieve mitigation and enhancement through the creation of clear recommendations. The Trust also manages 26 acres of land known as the Lennon Legacy Project (owned by the Barn Owl Legacy Trust - BOLT) which is a nature reserve for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management. The Trust encourages local people to become involved in the upkeep and monitoring of the ever-increasing biodiversity, offering a place of quiet solitude for those who need it.

Barn Owl Trust CIO (Charitable Incorporated Organisation)

The Pandemic in 2020 halted our plans to convert The Barn Owl Trust to a Charitable Incorporated Organisation (CIO). However, at a Trustee meeting on 27/10/2022 a draft CIO constitution was approved and submitted to the Charity Commission, the Barn Owl Trust (CIO) was registered on 21/12/2022. During this financial year, with the consent of the Charity Commission we have prepared to transfer the assets of The Barn Owl Trust (299 835) in their entirety to Barn Owl Trust CIO (1201419) at the financial year end – 31st March 2024 and facilitate a smooth and seamless transition of legal status from a registered charity to a Charitable Incorporated Organisation.

BOT Environmental

BOT Environmental is an Unincorporated Association enrolled as an Environmental Body with Entrust (approved on 25 November 1998) to enable the Barn Owl Trust to obtain and use funds under the Landfill Tax Credit Scheme. There has been no BOT Environmental income or expenditure during the year. At the end of March 2024, we applied for deregistration of BOT Environmental as we had made nil returns since 2011.

Achievements and Performance

The Trustees have given careful consideration, based upon the Charity Commission's guidance, to ensure that the Trust's activities are to the public benefit. This includes providing information and advice by email, telephone and via our website both on a national and international scale; dealing with enquiries is an essential and substantial part of the work by our team.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

During the year our website – barnowltrust.org.uk - received 919,210 page views (795,503 in the previous financial year) by 473,501 (381,989) unique visitors, that's an average of 2,518 (2,179) page views a day, a 16% increase on the previous year. Our website is being worked on and the new version which will be more 'mobile-friendly' will go live in April 2024.

Our [YouTube channel](#) which has our short information/instructional films has had 146,224 (133,313) views this year and has 5,100 (4,701) subscribers. With total views now reaching 558,146, '[An Introduction to the Barn Owl](#)' is still our most popular video of all time. '[How to Choose the Best Barn Owl Nestbox Design](#)' has now reached 214,110 total views. Google analytics stopped working on our barnowlsurvey.org.uk website where we collect Barn Owl sites and sightings, but we can report that 828 new user accounts were created and 1,365 observations were made during the year.

State of the UK Barn Owl Population 2023

Originally conceived as a one-off report in 2013, the State of the UK Barn Owl Population has become an annual publication due to the willingness of independent Barn Owl monitoring groups to voluntarily send us their results. This is a unique national role for the Barn Owl Trust as no other organisation collects this type of information from across the UK and publishes it on behalf of independent Barn Owl groups. Data was collected and analysed during the first part of 2024 and the [report was published](#) in March 2024.

Once again, the report represents an incredible amount of work from a great number of experienced and dedicated individuals; between them, an impressive 5,170 potential nest sites were checked over the 2023 breeding period with 1,559 of these holding active Barn Owl nests. We checked 73 (61) of our own annual monitoring sites during the breeding season and many groups of volunteers in different parts of the UK were able to monitor substantial numbers of Barn Owl nests and collectively contribute to a reliable impression of the 2023 breeding period. In Devon and Cornwall we found that it was a fairly good year for Barn Owls with both nesting occupancy and brood size being higher than average. Of the 73 sites checked, 43 (59%) had nesting Barn Owls with an average brood size of 3.37 chicks. Brood size was a little lower (3.1) at ringing age. Only one site saw the nest abandoned early in the egg laying stage.

Nationally 2023 seemed to be another good year for breeding Barn Owls across the UK. Nesting occupancy showed a fantastic 22% increase on average, although not quite as good as the 37% increase we saw in 2022. The West Midlands in particular had a great year with over 50% increases in occupancy reported by Cheshire (+82%), Shropshire (+129%) and Staffordshire (+56%). Ulster (+130%) also had a good year with a jump from 5 to 8 sites occupied - hopefully this is a trend we will see continuing in Northern Ireland. Although declines in occupancy were recorded in more regions compared to 2022, only Gloucestershire (-25%), Jersey (-36%), Oxfordshire (-56%) and Wiltshire (-11%) had declines of 10% or more. Unfortunately, the increase in nesting occupancy was not supported by a significant increase in mean brood size, instead remaining very close to average with only a 2.7% positive change observed. Galloway (+21%) and Leicestershire (+31%) were the only regions to record more than a 20% increase in mean brood size with Derbyshire, Powys and Somerset (+19%) close behind. Unfortunately, noticeable decreases were observed in Warwickshire (-37%), Wiltshire (-24%) and Yorkshire (-34%). The higher number of birds nesting was likely because of the dry, non-harsh winter we had in 2022/2023. However, this was then followed by a year of very variable weather across the breeding period with a very wet March, heatwaves in June and September and numerous named storms. This weather variability has been highlighted by regional differences in Barn Owl breeding success and was a likely contributor to the cause of an unexceptional year for brood size. Vole numbers and hunting opportunities were likely disrupted by the unsettled weather in July and August, sandwiched by very hot periods in June and September. Supporting this further was the fairly common trend reported by groups that Barn Owls that nested later in the season tended to do better as the weather had settled down by then. With the recent report that global warming has exceeded 1.5 degrees across an entire year (compared with pre-industrial levels), these unpredictable weather events are undoubtedly set to continue, along with their detrimental effects on Barn Owls, Field Voles and other wildlife.

Health and Safety

Dr Pip Laker continued as H&S Monitor for the Trust, a role in which she excels. She continues to make sure that all of our procedures and documents are up to date. Staff training in the year included Digger Driving, ATV Training, Manual Handling, Working at Height, First Aid and Health & Safety.

Social Media

We have continued to develop our social media presence and now have 22,626 (21,822) followers on Facebook, and 11,004 followers on Instagram, in spite of the problems caused by the hacking of the site last summer. The rather troubled social media platform now called X (formerly Twitter), has remained fairly static, with 37,417 followers (37,306). With Pinterest we have 1,009 followers (964) followers and 69,500 monthly views sharing Barn Owl photos, nestbox building, gift ideas, owl art and crafts, and more. 'News Bytes' is added to the News and Events page of the website, pulling together all the items shared on social media during each month.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

Lennon Legacy Project (LLP)

Guided walks around our 26-acre nature reserve resumed in April and included 'Spring Flower, Butterfly, Mid-Summer Evening, Autumn Colours and Winter Bird Walks'. In addition, there were two volunteer practical task days each month and several corporate volunteer days to promote team building. The land was named the Lennon Legacy Project after Ms Vivien Lennon whose legacy enabled us to purchase the site in 2001. At the end of 2021 the land was transferred to the Barn Owl Legacy Trust (BOLT) a CIO (1190997) which ensures its long-term future as a nature reserve. The Barn Owl Trust continues to use and manage the land to maintain and enhance its biodiversity.

The site has continued to benefit tremendously during the year by the employment of Harry Hingston. He joined us in July 2022 as an intern, a trainee Reserve and Volunteer Co-ordinator. In October 2023 Harry was taken on as a full-time member of the team. Having someone whose main role is spending time in the LLP has meant that a tremendous amount of volunteer engagement is possible as well as practical work and wildlife monitoring. We purchased two more wildlife trail cameras to monitor the wildlife on site and were rewarded with views of our first Red Deer, a Stoat, a Kingfisher diving in the Flo Pond and a visiting Otter. This year with the help of volunteers Forde Orchard had its hedges laid and they look wonderful. Our winter bird food crop was moved to a new site in the Main Field and again we broadcast the seed mix by hand. The first Field Shelter was completed and fitted with Swallow nest cups, Bat boxes, Tit boxes and a Mouse feeding station and the Goats moved in. Work on the second Field Shelter got going in March and we hope to complete this and the third one during the next financial year. We continued to record and report on the monthly changes in our online [Wildlife Diary](#).

The dramatic increases in biodiversity and bio-abundance because of our management of the site since 2002 have been remarkable. This provides yet more public benefit given that the survival of mankind depends upon healthy ecosystems particularly in a landscape where most potential wildlife habitat is impoverished by intensive farming systems.

Other Projects

The data from our project to find the most effective way to deal with the invasive species creeping thistle in rough grassland is currently being analysed and written up by Conservation and Science Officer Dr Mateo Ruiz. In the financial year 2018-2019 we marked out three areas in the LLP with over 500 fence posts, which incidentally the birds enjoyed as perches. This is where we managed creeping thistle in different ways counting the thistles regularly to discover whether there have been any after-effects of the various management prescriptions.

The project in liaison with Devon Birds install cameras in 25 wild Barn Owl sites to minimise disturbance when monitoring was completed and proved very useful during the 2023 breeding season.

During the year, we embarked upon four new research projects; one looking at the occupancy rates of different types of Barn Owl nestboxes in different positions; two looking at occupancy rates in relation to landscape variation and habitat; thirdly, an investigation to better our understanding of Barn Owl road mortality in relation to nest site distribution; and fourth, an investigation into the effects of climate change on nesting Barn Owls.

Our thermal image monocular was used frequently during the year to facilitate the monitoring of wildlife on the reserve during daylight and night. It also allowed us to tell if nestboxes were occupied without disturbing the birds/mammals and was particularly useful during Barn Owl monitoring visits.

The 'Flying into the Future' presentation for schools and youth groups was introduced during the year and through the medium of storytelling helps young people learn about Barn Owl habitat and conservation. It introduces the topic of extreme weather and climate change. This replaces the 'Wings of Change' talk which has been a staple part of the Trust's work since 1988 which can still be given in-person, on-line and is available on DVD. Barn Owl pellet analysis workshops have also been introduced to expand our educational work.

Big Changes

Legacy income received in the last financial year from Peter Blood and others enabled us to plan the rebuild of our offices. The existing wooden building was originally built just after the second World War with additional insulation and extensions built when we started using it as an office in the early 1990's. The whole thing was built by volunteers and on a 'shoestring' budget. In 2011 we had a purpose-built Meeting Room added using funds from a legacy from Norman Alderson. Prior to Covid this room hosted training courses and visitors to the Trust and LLP for walks, talks and workshops. Post-pandemic the Conservation Team (CT) moved into the Meeting Room to allow for better social distancing and because their old room was damp and needed repair. The Meeting Room was a more pleasant working environment. Winters have been very cold in the old office with rooms slow to heat up and electric heaters using lots of energy. During the summer fans are needed to cool the space, again using lots of energy. With the whole building needing significant repairs and redecoration the Trustees decided that replacing the old offices with an energy efficient new build would be more cost effective and efficient than trying to keep the old building going. It would also be a more pleasant environment for the staff and volunteers, helping to future proof the Trust. Although a significant outlay was needed for the rebuild, we expect to see savings in energy consumption and a return on the expenditure over time, rather like the solar panels which were installed in 2012 and made possible by a legacy from Peggy May Fullman.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

At the beginning of April 2023, with compost toilets provided to see us through the build period, and all the staff crammed into the Meeting Room, the demolition of the old office building began. As with most building projects, delays meant that we overran our target date of end of October for completion, but in mid-January 2024 staff moved into the new light, airy, warm, dry building which has underfloor heating and an air-source heat pump. The team were delighted with their new working environment, and we have been able to reclaim our Meeting Room and use it once again for its original purpose.

Change of Entity

As reported last year, prior to the Covid Pandemic, the Trustees had proposed and agreed to convert the Trust from a Registered Charity to a Charitable Incorporated Organisation (CIO) thereby future proofing the organisation and making it easier to recruit future Trustees by limiting personal liability. Following approval at the Trustee Meeting of 27/10/2022 of a draft CIO constitution, a new CIO was registered by the Charity Commission on 21/12/2022. During the year, we worked towards transferring the assets and facilitating a smooth and seamless transition of legal status from the Charitable Trust called The Barn Owl Trust (Charity Number 299835) to a CIO called Barn Owl Trust (1201419). All of the assets, including the staff who all had to have new contracts, were transferred on the 31st March 2024 hence the zero financial balance at the end of the year..

Gillian's Legacy

The last Trustees Report contained news of the largest legacy, by far, that the Barn Owl Trust has ever received. This £700,000 From Gillian Grimwood was included in the accounts for that year but received during the financial year covered by this report. As with all legacy income, the Trustees want to use the funds most effectively to 'conserve Barn Owls and the Environment'. Because this was such a large amount an Extraordinary Trustees Meeting was held in May 2023 where ideas generated by the staff, volunteers and trustees were discussed and a plan was drawn up. We are delighted to announce that in November 2023 we recruited another member of conservation staff to expand the team and enable us to undertake more practical work and research. In February another new post was created, a dedicated Education Officer, to update and expand our educational work. Both posts were only possible because of Gillian's legacy.

Core Activities

These include keeping our UK Barn Owl Directory up to date which has helped to reduce the burden of our enquiries. It contains three types of contact: Barn Owl Groups and Projects, Owl Carers and Rehabilitators, and Professional Surveyors trained by us. Anyone who wants to contact their local Barn Owl group, find a trained surveyor for their development site, or find someone local who is willing to take in an injured owl, can go to the directory (on our website) and click on their county.

Other national roles for the Barn Owl Trust that were maintained throughout the year included the reporting of sightings, roosts and nest sites by members of the public via www.barnowlsurvey.org.uk.

Our Barn Owl Ecology, Surveys and Signs (BOESS) on-line course continued to allow us to reach a wider audience. It is aimed primarily at ecologists who conduct Barn Owl surveys at potential development sites and the planning officers who deal with such applications. However, a wide variety of people have attended over the years including listed building specialists, wildlife crime officers, FWAG (Farming & Wildlife Advisory Group) advisers, volunteer Barn Owl workers and students.

Work on the Advanced Barn Owl Surveying and Mitigation (ABOSM) course was delayed by filming issues during the year but is still in production and we hope to have it completed during the next financial year.

Fieldwork trips

With more conservation staff time (thanks to Gillian's legacy), a staggering 204 trips were conducted during the year and this included 73 visits to Annual Monitoring Sites, the erection of 66 Barn Owl nestboxes, 3 Tawny Owl nestboxes and 1 Little Owl nestbox, repairs to 5 Barn Owl nestboxes and 12 Barn Owl nestbox clear outs. Special thanks must go to the nestbox team for building all those boxes. We also conducted an additional 9 Habitat Advisory visits, 7 surveys, 2 filming trips, 17 camera installations/fixes, 5 rehab/release trips.

Nestbox building

All the nestboxes we erect are purpose-made by us and in 2009 in response to requests from the general public we started selling nestboxes. Despite the rise in material and staff costs we have tried to hold the prices and absorb VAT cost ourselves. As a result although we have produced 10% more boxes in the year: 723 (656), income from nestbox sales has only increased by 5%. The nestbox team of five work seven days between them. Sale of boxes is a significant source of income which helps to support the cost of running our Conservation Team.

However, for the Barn Owl Trust, selling nestboxes is not a commercial venture but a way of delivering evidence-based conservation objectives. Our nestboxes are a much better design for Barn Owls than many of those we come across during fieldwork where nestling Barn Owls have fallen and died. In supplying well-built and well-designed nestboxes, we are helping to ensure that birds are provided with longer lasting and, above all, safer nesting places, hence the decision to not increase the price despite VAT and cost of materials increasing.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

Other work

In May and June, we attended the County Shows in Devon and Cornwall. 'Restoring the Balance' talks (18) were given, both online and in person. On-line talks have meant that we can reach a much broader (geographical) audience. Twenty-three 'Climate and Ecological Crisis? What's all the fuss about?' talks were given by our Head of Conservation. We also created and delivered several bespoke talks, including one for the Conservation Chat UK 'Saving Species. We also attended the Celebrate Start Bay and FarmWise events and ran two of our Nestbox Workshops and a Pellet Analysis Workshop for the National Trust.

During the year, a staggering 17,932 communications or transactions were recorded on our database of which there were 7,282 email enquiries and responses. Nestbox enquiries alone accounted for 1,192.

We continued working on the massive task of upgrading our website. This involved transferring the content of over 500 hundred pages into a new 'theme' in Wordpress then updating the text and page layouts, so they display well on mobiles and pads (our previous website didn't). At the year's end the new site was virtually ready to launch.

Care for the resident owls in our sanctuary is ongoing and we continue to receive a small number of casualties which are released back into the wild whenever possible. During the year 26 casualty owls were received of which 13 were Barn Owls, 12 were Tawny Owls and 1 was a Little Owl. Of the 26, 4 died, 3 were euthanised and we are very pleased to report that 19 were released (8 cold releases, 11 supported releases). This is an extremely high proportion. In addition, we took in 8 Tawny Owls and 3 Barn Owls which were re-homed in our sanctuary.

Issues 70 and 71 of Feedback, the Trust's bi-annual magazine, were produced for our supporters during the year, with issue 70 including our 2023 Annual Report. Back issues of Feedback are available on our website.

There have been several staff changes during the year. Lucy Bruckner joined the Admin Team in April; as already mentioned, Harry Hingston was taken on as 'Reserve Officer and Volunteer Co-ordinator' following the completion of his Internship. Our 'still-quite-new' part time ACO Tim Wilkins was joined by two new full time Assistant Conservation Officers (ACOs) Josh Case and Kate Jellyman. Our existing ACO Dr Pip Laker was promoted to Conservation Officer and our Conservation & Science Officer Dr Mateo Ruiz was promoted to Senior Conservation & Science Officer. Emily Smith, one of our nestbox team, finished work in February but continues as a volunteer.

We continue to review everything we use, purchase, sell and manufacture to minimise our carbon footprint. This includes fuel and energy consumption as well as where we deposit our money (divestment of our funds from banks that support the fossil fuel industry). At the end of the year, we purchased a second electric vehicle to complement our electric estate car which is used for fieldwork, and this year we had more Electric Vehicle Charging Points installed. We now only run one fossil fuel vehicle which is 4WD and we hope to replace this in the next financial year.

As those of you that have supported us for some time know we have always given environmental and ethical consideration to our activities and to the purchasing of resources but with the Climate Crisis continuing to deepen we felt the need to do more. See our plans for future periods.

Here at the Trust, we make use of recycled paper, envelopes and packaging, sales goods from recycled material and ethically sourced materials; organic tea, coffee and milk are purchased for the office. Our recycling scheme collects a vast range of items including stamps; our income from this source dropped slightly this year to £523 (£611).

Financial Review

The operating results, together with the Balance Sheet and notes, are shown on pages 11 to 19. Prior to all assets being transferred to the new CIO, the total incoming resources for the year ending 31 March 2024 were £413,029 a decrease (69%) of £910,012 on year ending March 2023 (£1,323,041). This significant change was almost entirely accounted for by the change in legacy income during the year as 2023 was an extraordinary year for this. Our restricted grants in the year decreased by 92% from £24,920 in 2023 to £2,000 and unrestricted donations from Charitable Trusts was up by 17% at £61,850 (2023 - £53,025). We saw a net deficit of £62,070 for the year 2024 compared to a net surplus of £918,793 in the previous year.

Combined income from grants, legacies and donations saw a decrease of 79% on the previous year at £241,501 (2023 - £1,140,914) accounting for 58% of total income (2023 - 86%). We saw a 23% decrease in individual donations at £27,964 (2023 - £36,134). Our Friends scheme income remained almost the same as last year, but we did see a 7% decrease in income from Adoptions. Volunteer fundraising increased by 122% to £2,898 (2023 - £1,304).

Legacy and Gifts In Memorium income were down by 91% at £86,432 (2023 - £962,055) accounting for 21% of total income

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

for the year (2023 – 73%). We are always extremely grateful for the legacies and the gifts in memoriam we receive. It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the financial reserves to survive the years we are in deficit. Legacies not only enable the Trust to continue to achieve so much of our general conservation work, but they also allow us to invest in special projects including the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land, the creation of the two ponds in the LLP, the Meeting Room and the Solar Project. This year they allowed us to allocate funds and build our new environmentally-friendly offices. The Trustees have already developed a plan to use the exceptional legacy, shown as an accrual in the accounts, effectively and two new posts were created during the year.

Our income from our charitable activities enables us to be less dependent on Grant and Legacy income. Our income from nestbox sales was 19% of our total income, at £78,360 (2023 - £74,451). Income from our training courses generated £26,600 6% of our total income. Last year, £57,743, was unusually high as it was the first year since 2020 that the course had run and there was a huge waiting list. Other charitable activities generated £18,182 (2023 - £16,991); an increase of 7% compared to 2023.

Fundraising income was 17% lower than 2023 at £1,693 (2023 - £2,051) most of which came from our Annual Draw. Income from sales goods was up by 2% at £15,173 (2023 - £14,939). Our solar panels, which still attract the 'feed-in' tariff, generated £5,240 (2023 - £4,890); 7% more than the previous year.

Overall expenditure increased by 18% to £475,070 (2023- £404,246). Expenditure on Charitable Activities was £458,328; 19% higher than 2023 (£384,436). The cost of practical work increased by 19% to £235,649 (2023 - £197,586). The Information and Advice service costs increased by 21% to £120,277 (2023 - £99,636). All salaries were increased by 5% across the scale during the year. Total salaries increased by 18% to £296,636 (2023 - £252,433).

The cost of fundraising decreased by 10% to £11,079 this year from £12,332 in 2023. Fundraising still accounts for just 2% of our total expenditure, and includes time spent applying for grants. We spent 24% less on promotional goods £5,663 (2023 - £7,478); this generated £15,173 income (2023 - £14,939), 4% of total income.

Support costs include telephone, repairs, overheads such as insurance, water and electricity, stationary, management, cost of payroll, and office cleaning. These necessary costs have increased by 15% over the year to £36,893 (2023 - £32,121) and account for 8% of expenditure, of this our management costs are primarily due to our accountancy fees which have increased due to VAT registration; they are now 3.7% of total spend at £17,640 (2022 - £21,441). Despite this, because of our volunteers, we can keep management and other administration costs down. Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

At 31 March 2024 all assets were transferred from The Barn Owl Trust (Charity Number 299835) to the new CIO called Barn Owl Trust (1201419) as a Donation of £1,473,557. This was made up of unrestricted funds of £1,457,842 and Restricted funds of £15,715.

It is the trustees' intention that the charity will continue in operation as a going concern for the foreseeable future. Any income it receives will be transferred to the successor charity. These financial statements have therefore been prepared on a going concern basis.

Of the unrestricted funds available to the CIO, the Trustees have allocated £484,249 as a reserve for the next financial year, and £685,733 for other projects including the funding of our new Education Officer role and Assistant Conservation Officer role, as well as several research projects, leaving a general fund of £287,825 (2023 - £132,000). However, our fixed assets and stock account for £288,432 (2023 - £132,000) of this and considering the regular shortfall in income vs. expenditure (excluding legacies) we have had to start drawing on these reserves this year. The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times. It is these reserves that will allow us to continue in these post lockdown times and to work out a way forward.

Plans for Future Periods

As of 1st April 2024 the work of The Barn Owl Trust will be continued by Barn Owl Trust CIO- 1201419. Plans for future periods are listed in the Trustees' Report for that charity.

With 20 staff currently the Trustees feel the Trust, which is now in its 36th year, has reached the optimum size. Our new office can comfortably accommodate the team and the focus should be sustainability and consolidation. We have a great team here of both staff and volunteers. Together we have achieved a tremendous amount over the last three decades. To ensure that the team can continue its work of **Conserving the Barn Owl and its Environment** we need to find people with the skills, passion and enthusiasm to guide the organisation through the next thirty years! We hope the conversion to a Charitable Incorporated Organisation (CIO) will make this easier.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

Being a Trustee is a voluntary (unpaid) position with the legal and moral responsibility for overseeing the direction of the organisation. The day-to-day responsibility for running the Trust is delegated to the senior staff, the Management Team, who are recruited and managed by, and report regularly to the Trustees. If you are interested in becoming a Trustee, please write to our Chairman Keith Grant telling us about your suitability for the role.

With the retirement of David Ramsden, (one of the original co-founders of the Trust) from his post as Head of Conservation at the end of March 2025, a staged handover will continue during the year with existing staff receiving the training and support they need to take on new roles and responsibilities.

There will be a focus on reviewing our governance to ensure full compliance with Charity Commission recommendations.

In addition to our general work of dealing with enquiries, we will continue our practical conservation work such as annual monitoring, site visits and nestboxing, school visits, adult talks, and caring for resident and casualty birds. We will also maintain our Barn Owl Directory to find local contacts for Barn Owl conservation, Barn Owl casualties and local Barn Owl surveys. We will continue to use our social media presence to raise awareness both of the species and our work. We will continue to pull UK figures together and publish the 'State of the UK Barn Owl Population' results annually.

Wherever possible we will work with other groups both in the UK and abroad to promote Barn Owl conservation and we will be working at a local level to promote and support our local authorities, town, district and county who have all declared a Climate Emergency.

We will continue to monitor the Health & Safety Executive's (HSE) position on the future of second-generation rodenticides (SGAR's) and the industry-led Stewardship Regime that has so far failed to reduce wildlife poisoning. We will also continue to lobby for the implementation of recommendations from research projects, and to develop educational and training activities and resources, to target practical conservation projects (e.g., the provision of nestboxes) whilst trying to ensure that any development is sustainable, thereby reducing the Trust's dependency on legacy income to support core costs.

We aim to attract more grants and donations to fund our work, this despite the challenging financial situation and the forthcoming election.

Financial Reserves Policy

Prudence dictates that because expenditure generally exceeds income (excluding legacies), reserves have been allocated (based on the last year's 'unrestricted' expenditure) to ensure that the Trust can function during the forthcoming year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

Statement of Trustees' Responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2024

I report to the trustees on my examination of the accounts of The Barn Owl Trust for the year ended 31 March 2024, which are set out on pages 11 to 19.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Martin Hobbs BSc ACA

Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Edginswell Park
Torquay
Devon
TQ2 7FF

The Barn Owl Trust

Statement of Financial Activities

Year Ended 31 March 2024

		March 2024			March 2023		
		£			£		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from:							
Donations and legacies	2	239,501	2,000	241,501	1,115,994	24,920	1,140,914
Charitable activities	2	123,142	-	123,142	149,185	-	149,185
Other trading activities	2	16,866	-	16,866	16,990	-	16,990
Other Income	2	31,520	-	31,520	15,952	-	15,952
Total		411,029	2,000	413,029	1,298,121	24,920	1,323,041
Expenditure on:							
Raising funds	3	16,742	-	16,742	19,810	-	19,810
Charitable activities	3	448,882	9,440	458,322	369,853	14,583	384,436
Donation to new CIO	3	1,457,842	15,715	1,473,557	-	-	-
		1,923,466	25,155	1,948,621	389,663	14,583	404,246
Net (expenditure)/income		(1,512,437)	(23,155)	(1,535,592)	908,458	10,337	918,795
Transfers between funds		8,543	(8,543)	-	2,601	(2,601)	-
Net movement in funds		(1,503,894)	(31,698)	(1,535,592)	911,059	7,736	918,795
Reconciliation of funds:							
Total funds brought forward		1,503,894	31,698	1,535,592	592,835	23,962	616,797
Total funds carried forward		-	-	-	1,503,894	31,698	1,535,592

The Barn Owl Trust

Balance Sheet

At 31 March 2024

		March 2024	March 2023
	Notes	£	£
Fixed assets			
Tangible assets	5	-	45,531
Current assets			
Stock	6	-	13,016
Debtors	7	-	706,095
Cash at bank and in hand		-	792,712
		-	1,511,823
Liabilities			
Creditors - Amounts falling due within one year		-	21,762
	8		21,762
Net current assets		-	1,490,061
Net assets		-	1,535,592
The funds of the charity:			
Unrestricted funds	9	-	1,503,894
Restricted funds	10	-	31,698
Total charity funds		-	1,535,592

Approved by the Trustees on and signed on their behalf by:

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2024

1. Accounting Policies

(a) Basis of preparation and assessment of 'going concern'

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 (FRS102)) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional and presentational currency of these financial statements is sterling.

At 31 March 2024 all assets of The Barn Owl Trust (Charity Number 299835) were transferred to Barn Owl Trust (CIO 1201419). Please refer to the 'Change of Entity' section of the Trustees' Report on page 5 for more details.

It is the trustees' intention that the charity will continue in operation as a going concern for the foreseeable future. Any income it receives will be transferred to the successor charity. These financial statements have therefore been prepared on a 'going concern' basis.

(b) Income recognition

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

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

(c) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets except freehold land are included at cost and are depreciated by equal annual instalments over their expected useful lives at the following rates:

Units	10% to 20% Straight line, leaving residual values
Vehicles	25% Straight line, leaving residual values
Others	33% Straight line

(e) Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. There was no stock take of sales goods at Year End due to the Lockdown and furloughing of staff.

(f) Pension contributions

Pension contributions payable under a defined contribution scheme are charged to the SOFA as and when paid.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

1. Accounting Policies *(continued)*

(g) Fund accounting

- i. The Charity's general funds consist of funds which the Charity may use for its charitable purposes at its discretion.
- ii. The Charity has designated certain funds for specific purposes. There is no legal force for the designations and further details of the funds can be found in Note 9.
- iii. The Charity has various restricted funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. Further details of the funds can be found in Note 10.

(h) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. The charity holds the following financial instruments, all of which are considered to be basic:

- Short term debtors and creditors
- Cash and bank balances

2. Income

	March 2024	March 2023
Donations and legacies:	£	£
Grants and donations	155,069	178,859
Legacies	86,432	962,055
	<u>241,501</u>	<u>1,140,914</u>
 Charitable activities:		
Nestboxes	78,360	74,451
Training courses	26,600	57,743
Other (Talks, p&p, Misc)	18,182	16,991
	<u>123,142</u>	<u>149,185</u>
 Other trading activities:		
Fundraising	1,693	2,051
Promotional goods	15,173	14,939
	<u>16,866</u>	<u>16,990</u>
 Other income:		
Solar generation	5,240	4,890
Bank interest	25,264	5,051
Other (recycling)	1,016	611
Sale of fixed assets	-	5,400
	<u>31,520</u>	<u>15,952</u>
	<u>413,029</u>	<u>1,323,041</u>

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Expenditure	Activities Undertaken Directly £	Governance and Support Costs £	March 2024 Total £	March 2023 Total £
Raising funds:				
Fundraising	11,079	-	11,079	12,332
Promotional goods	5,663	-	5,663	7,478
	16,742	-	16,742	19,810
Charitable activities:				
Nestboxes	57,434	-	57,434	46,593
Training courses	5,375	-	5,375	6,000
Practical work	235,643	-	235,643	197,586
Information and advice service	120,277	-	120,277	99,636
Support costs	-	36,893	36,893	32,121
Independent examination	-	2,700	2,700	2,500
	418,729	39,593	458,322	384,436
Donation to New CIO	1,473,557	-	1,473,557	-
	1,909,028	39,593	1,948,621	- 404,246

4. Salaries & Pensions

	March 2024 £	March 2023 £
Wages & salaries	261,729	220,135
Social security costs	21,849	19,649
Pension Contributions	13,058	12,649
	296,636	252,433

During the year the Trust employed a total of 20 staff, 7 full time and 13 part time (2023: 19 staff).

No employee received employee benefits (excluding employer pension costs) of more than £40,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

5. Fixed Assets

As at 31st March 2024	Units	Furniture & Equipment	Vehicles	Total
	£	£	£	£
Cost				
As at 31st March 2023	60,977	48,007	124,099	233,083
Additions	231,484	5,176	13,162	249,822
Assets transferred to the new CIO	292,461	(53,183)	137,261	(482,905)
As at 31st March 2024	-	-	-	-
Depreciation				
As at 31st March 2023	59,977	36,142	91,433	187,552
Charge for the year	5,787	5,461	10,337	21,585
Assets transferred to the new CIO	65,764	(41,603)	101,770	209,137
As at 31st March 2024	-	-	-	-
Net Book Value				
As at 31st March 2023	1,000	11,865	32,666	45,531
As at 31st March 2024	-	-	-	-

Units include Meeting Room and Office.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

6. Stock	March 2024 £	March 2023 £
Promotional Goods	-	13,016
	-	13,016

During the year the cost of stock was £66,699 (2022 - £52,845)

7. Debtors	March 2024 £	March 2023 £
Trade debtors	-	2,659
Prepayments and accrued income	-	703,436
	-	706,095

8. Creditors – amounts falling due within one year

	March 2024 £	March 2023 £
Trade creditors	-	12,726
Accruals and deferred income	-	3,000
Taxation and social security	-	3,923
VAT Liability	-	2113
	-	21,762

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

9. Unrestricted Income Funds

Year Ended 31st March 2024	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Designated Funds					
Reserves Policy	406,339	-	(484,249)	77,910	-
Other Projects	965,555	-	(719,327)	(246,228)	-
Total designated funds	1,371,894	-	(1,203,576)	(168,318)	-
Unrestricted general fund	132,000	411,029	(719,890)	176,861	-
Total Unrestricted Funds	1,503,894	411,029	(1,923,466)	8,543	-

9. Unrestricted Income Funds

Year Ended 31st March 2023	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Designated Funds					
Reserves Policy	358,162	-	-	48,177	406,339
Other Projects	33,000	700,000	(19,627)	252,182	965,555
Total designated funds	391,162	700,000	(19,627)	300,359	1,371,894
Unrestricted general fund	201,673	598,121	(370,036)	(297,758)	132,000
Total Unrestricted Funds	592,835	1,298,121	(389,663)	2,601	1,503,894

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

10. Restricted Income Funds

Year Ended 31st March 2024	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Fixed Assets	15,092	-	(6,549)	(8,543)	-
Barn Lift £3,000 retained for 5 years servicing	1,788	-	(1,788)	-	-
Charging Stations	1,500	1,000	(2,500)	-	-
Field Shelters	9,530	1,000	(10,530)	-	-
Remote Monitoring Project	1,572	-	(1,572)	-	-
Volunteers and LLP	972	-	(972)	-	-
Website	1,244	-	(1,244)	-	-
	31,698	2,000	(25,155)	(8,543)	-

10. Restricted Income Funds

Year Ended 31st March 2023	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Fixed Assets	17,693	-	-	(2,601)	15,092
Barn Lift £3,000 retained for 5 years servicing	2,103	-	(315)	-	1,788
Charging Stations	-	1,500	-	-	1,500
Field Shelters	-	11,000	(1,470)	-	9,530
Remote Monitoring Project	1,782	-	(210)	-	1,572
Reserve Officer/ Intern	-	4,500	(4,500)	-	-
Volunteers / LLP	-	7,920	(6,948)	-	972
Website	2,384	-	(1,140)	-	1,244
	23,962	24,920	(14,583)	(2,601)	31,698

The Barn Lift servicing, Field Shelters, Remote Monitoring and Volunteers/LLP funds of £9,166 are held in current assets. The remaining restricted funds of £6,549 are held in fixed assets

11. Related Party Transactions

During the year £11,652.25 (2023: £12,6115.49) was paid to Trustee Frances Ramsden, for accountancy, financial management, promotion, design and training. Head of Conservation – David Ramsden received a salary £25,469.04. During the year the Trust leased land and buildings from David and Frances Ramsden for a peppercorn rent.

The Barn Owl Trust

Annual Report

Year Ended 31 March 2024

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

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Year Ended 31 March 2024

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The Barn Owl Trust
Trustees and Advisors
Year Ended 31 March 2024

Accounts	Year ended 31 March 2024	
Registered Charity number	299 835	
BOT Environmental Enrolment Number	203 178	
Address	Waterleat Ashburton Devon TQ13 7HU	
Bankers	Triodos Bank UK Deanery Rd, Bristol BS1 5AS	Lloyds Bank 31 Fore Street Totnes Devon TQ9 5HH
Independent Examiners	Martin Hobbs BSc ACA Francis Clark LLP Sigma House Oak View Close Edginswell Park Torquay Devon TQ2 7FF	
Solicitors	Wollens The Harbour Side At, 67 The Terrace Torquay TQ1 1DP	
Trustees	Keith Grant Frances Ramsden Simon Wilson Kevin Keatley Edward McNeil	
Secretary	Gillian Gant	
Hon Treasurer	Mark Pountney <i>MAAT</i>	
Management Team	David Ramsden <i>MBE</i> <i>Head of Conservation</i> Gillian Gant <i>Office Manager</i>	

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2024

The Trustees present the charity's annual report for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the 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).

Structure, Governance and Management

The Barn Owl Trust is an unincorporated Trust and was formed by Deed of Trust on 25 December 1987. It is a registered charity, number 299835.

The Trustees meet at least quarterly throughout the year to evaluate activities, to review financial performance and for forward planning. Day-to-day running of the Trust is handled by the Management Team (David Ramsden and Gillian Gant) who liaise frequently with and are line-managed by individual Trustees as well as attending and reporting to Trustees meetings.

A new Trustee may be appointed by a majority vote of the Trustees recorded in the minutes and signed by the new Trustee. Decisions are taken by a majority of votes, and in case of equality of votes the Chairman has a second and casting vote. New Trustees are inducted through attendance at meetings before official appointment.

Our Deed states that the number of Trustees shall not be less than three nor more than five.

The Trustees have full and unrestricted powers of investing monies as decided by a majority.

The major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks; these include annually reviewing our Financial Reserves Policy.

Objectives and Activities

The main object of the Trust is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, and to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible.

The main areas of the Trust's work are practical conservation, education, provision of information and research; the Trust also provides training courses for ecological consultants from around the UK, a live owl emergency service, and a sanctuary and rehabilitation facility for injured owls. Practical conservation and rehabilitation work takes place mainly in Devon and Cornwall, but all other areas of work have national (and even international) significance. For instance, the free information and advice service is available via the worldwide web and by post and telephone. We are the main source of Barn Owl training for Ecological Consultants across the UK, enabling them to accurately assess site occupation and achieve mitigation and enhancement through the creation of clear recommendations. The Trust also manages 26 acres of land known as the Lennon Legacy Project (owned by the Barn Owl Legacy Trust - BOLT) which is a nature reserve for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management. The Trust encourages local people to become involved in the upkeep and monitoring of the ever-increasing biodiversity, offering a place of quiet solitude for those who need it.

Barn Owl Trust CIO (Charitable Incorporated Organisation)

The Pandemic in 2020 halted our plans to convert The Barn Owl Trust to a Charitable Incorporated Organisation (CIO). However, at a Trustee meeting on 27/10/2022 a draft CIO constitution was approved and submitted to the Charity Commission, the Barn Owl Trust (CIO) was registered on 21/12/2022. During this financial year, with the consent of the Charity Commission we have prepared to transfer the assets of The Barn Owl Trust (299 835) in their entirety to Barn Owl Trust CIO (1201419) at the financial year end – 31st March 2024 and facilitate a smooth and seamless transition of legal status from a registered charity to a Charitable Incorporated Organisation.

BOT Environmental

BOT Environmental is an Unincorporated Association enrolled as an Environmental Body with Entrust (approved on 25 November 1998) to enable the Barn Owl Trust to obtain and use funds under the Landfill Tax Credit Scheme. There has been no BOT Environmental income or expenditure during the year. At the end of March 2024, we applied for deregistration of BOT Environmental as we had made nil returns since 2011.

Achievements and Performance

The Trustees have given careful consideration, based upon the Charity Commission's guidance, to ensure that the Trust's activities are to the public benefit. This includes providing information and advice by email, telephone and via our website both on a national and international scale; dealing with enquiries is an essential and substantial part of the work by our team.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

During the year our website – barnowltrust.org.uk - received 919,210 page views (795,503 in the previous financial year) by 473,501 (381,989) unique visitors, that's an average of 2,518 (2,179) page views a day, a 16% increase on the previous year. Our website is being worked on and the new version which will be more 'mobile-friendly' will go live in April 2024.

Our [YouTube channel](#) which has our short information/instructional films has had 146,224 (133,313) views this year and has 5,100 (4,701) subscribers. With total views now reaching 558,146, '[An Introduction to the Barn Owl](#)' is still our most popular video of all time. '[How to Choose the Best Barn Owl Nestbox Design](#)' has now reached 214,110 total views. Google analytics stopped working on our barnowlsurvey.org.uk website where we collect Barn Owl sites and sightings, but we can report that 828 new user accounts were created and 1,365 observations were made during the year.

State of the UK Barn Owl Population 2023

Originally conceived as a one-off report in 2013, the State of the UK Barn Owl Population has become an annual publication due to the willingness of independent Barn Owl monitoring groups to voluntarily send us their results. This is a unique national role for the Barn Owl Trust as no other organisation collects this type of information from across the UK and publishes it on behalf of independent Barn Owl groups. Data was collected and analysed during the first part of 2024 and the [report was published](#) in March 2024.

Once again, the report represents an incredible amount of work from a great number of experienced and dedicated individuals; between them, an impressive 5,170 potential nest sites were checked over the 2023 breeding period with 1,559 of these holding active Barn Owl nests. We checked 73 (61) of our own annual monitoring sites during the breeding season and many groups of volunteers in different parts of the UK were able to monitor substantial numbers of Barn Owl nests and collectively contribute to a reliable impression of the 2023 breeding period. In Devon and Cornwall we found that it was a fairly good year for Barn Owls with both nesting occupancy and brood size being higher than average. Of the 73 sites checked, 43 (59%) had nesting Barn Owls with an average brood size of 3.37 chicks. Brood size was a little lower (3.1) at ringing age. Only one site saw the nest abandoned early in the egg laying stage.

Nationally 2023 seemed to be another good year for breeding Barn Owls across the UK. Nesting occupancy showed a fantastic 22% increase on average, although not quite as good as the 37% increase we saw in 2022. The West Midlands in particular had a great year with over 50% increases in occupancy reported by Cheshire (+82%), Shropshire (+129%) and Staffordshire (+56%). Ulster (+130%) also had a good year with a jump from 5 to 8 sites occupied - hopefully this is a trend we will see continuing in Northern Ireland. Although declines in occupancy were recorded in more regions compared to 2022, only Gloucestershire (-25%), Jersey (-36%), Oxfordshire (-56%) and Wiltshire (-11%) had declines of 10% or more. Unfortunately, the increase in nesting occupancy was not supported by a significant increase in mean brood size, instead remaining very close to average with only a 2.7% positive change observed. Galloway (+21%) and Leicestershire (+31%) were the only regions to record more than a 20% increase in mean brood size with Derbyshire, Powys and Somerset (+19%) close behind. Unfortunately, noticeable decreases were observed in Warwickshire (-37%), Wiltshire (-24%) and Yorkshire (-34%). The higher number of birds nesting was likely because of the dry, non-harsh winter we had in 2022/2023. However, this was then followed by a year of very variable weather across the breeding period with a very wet March, heatwaves in June and September and numerous named storms. This weather variability has been highlighted by regional differences in Barn Owl breeding success and was a likely contributor to the cause of an unexceptional year for brood size. Vole numbers and hunting opportunities were likely disrupted by the unsettled weather in July and August, sandwiched by very hot periods in June and September. Supporting this further was the fairly common trend reported by groups that Barn Owls that nested later in the season tended to do better as the weather had settled down by then. With the recent report that global warming has exceeded 1.5 degrees across an entire year (compared with pre-industrial levels), these unpredictable weather events are undoubtedly set to continue, along with their detrimental effects on Barn Owls, Field Voles and other wildlife.

Health and Safety

Dr Pip Laker continued as H&S Monitor for the Trust, a role in which she excels. She continues to make sure that all of our procedures and documents are up to date. Staff training in the year included Digger Driving, ATV Training, Manual Handling, Working at Height, First Aid and Health & Safety.

Social Media

We have continued to develop our social media presence and now have 22,626 (21,822) followers on Facebook, and 11,004 followers on Instagram, in spite of the problems caused by the hacking of the site last summer. The rather troubled social media platform now called X (formerly Twitter), has remained fairly static, with 37,417 followers (37,306). With Pinterest we have 1,009 followers (964) followers and 69,500 monthly views sharing Barn Owl photos, nestbox building, gift ideas, owl art and crafts, and more. 'News Bytes' is added to the News and Events page of the website, pulling together all the items shared on social media during each month.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

Lennon Legacy Project (LLP)

Guided walks around our 26-acre nature reserve resumed in April and included 'Spring Flower, Butterfly, Mid-Summer Evening, Autumn Colours and Winter Bird Walks'. In addition, there were two volunteer practical task days each month and several corporate volunteer days to promote team building. The land was named the Lennon Legacy Project after Ms Vivien Lennon whose legacy enabled us to purchase the site in 2001. At the end of 2021 the land was transferred to the Barn Owl Legacy Trust (BOLT) a CIO (1190997) which ensures its long-term future as a nature reserve. The Barn Owl Trust continues to use and manage the land to maintain and enhance its biodiversity.

The site has continued to benefit tremendously during the year by the employment of Harry Hingston. He joined us in July 2022 as an intern, a trainee Reserve and Volunteer Co-ordinator. In October 2023 Harry was taken on as a full-time member of the team. Having someone whose main role is spending time in the LLP has meant that a tremendous amount of volunteer engagement is possible as well as practical work and wildlife monitoring. We purchased two more wildlife trail cameras to monitor the wildlife on site and were rewarded with views of our first Red Deer, a Stoat, a Kingfisher diving in the Flo Pond and a visiting Otter. This year with the help of volunteers Forde Orchard had its hedges laid and they look wonderful. Our winter bird food crop was moved to a new site in the Main Field and again we broadcast the seed mix by hand. The first Field Shelter was completed and fitted with Swallow nest cups, Bat boxes, Tit boxes and a Mouse feeding station and the Goats moved in. Work on the second Field Shelter got going in March and we hope to complete this and the third one during the next financial year. We continued to record and report on the monthly changes in our online [Wildlife Diary](#).

The dramatic increases in biodiversity and bio-abundance because of our management of the site since 2002 have been remarkable. This provides yet more public benefit given that the survival of mankind depends upon healthy ecosystems particularly in a landscape where most potential wildlife habitat is impoverished by intensive farming systems.

Other Projects

The data from our project to find the most effective way to deal with the invasive species creeping thistle in rough grassland is currently being analysed and written up by Conservation and Science Officer Dr Mateo Ruiz. In the financial year 2018-2019 we marked out three areas in the LLP with over 500 fence posts, which incidentally the birds enjoyed as perches. This is where we managed creeping thistle in different ways counting the thistles regularly to discover whether there have been any after-effects of the various management prescriptions.

The project in liaison with Devon Birds install cameras in 25 wild Barn Owl sites to minimise disturbance when monitoring was completed and proved very useful during the 2023 breeding season.

During the year, we embarked upon four new research projects; one looking at the occupancy rates of different types of Barn Owl nestboxes in different positions; two looking at occupancy rates in relation to landscape variation and habitat; thirdly, an investigation to better our understanding of Barn Owl road mortality in relation to nest site distribution; and fourth, an investigation into the effects of climate change on nesting Barn Owls.

Our thermal image monocular was used frequently during the year to facilitate the monitoring of wildlife on the reserve during daylight and night. It also allowed us to tell if nestboxes were occupied without disturbing the birds/mammals and was particularly useful during Barn Owl monitoring visits.

The 'Flying into the Future' presentation for schools and youth groups was introduced during the year and through the medium of storytelling helps young people learn about Barn Owl habitat and conservation. It introduces the topic of extreme weather and climate change. This replaces the 'Wings of Change' talk which has been a staple part of the Trust's work since 1988 which can still be given in-person, on-line and is available on DVD. Barn Owl pellet analysis workshops have also been introduced to expand our educational work.

Big Changes

Legacy income received in the last financial year from Peter Blood and others enabled us to plan the rebuild of our offices. The existing wooden building was originally built just after the second World War with additional insulation and extensions built when we started using it as an office in the early 1990's. The whole thing was built by volunteers and on a 'shoestring' budget. In 2011 we had a purpose-built Meeting Room added using funds from a legacy from Norman Alderson. Prior to Covid this room hosted training courses and visitors to the Trust and LLP for walks, talks and workshops. Post-pandemic the Conservation Team (CT) moved into the Meeting Room to allow for better social distancing and because their old room was damp and needed repair. The Meeting Room was a more pleasant working environment. Winters have been very cold in the old office with rooms slow to heat up and electric heaters using lots of energy. During the summer fans are needed to cool the space, again using lots of energy. With the whole building needing significant repairs and redecoration the Trustees decided that replacing the old offices with an energy efficient new build would be more cost effective and efficient than trying to keep the old building going. It would also be a more pleasant environment for the staff and volunteers, helping to future proof the Trust. Although a significant outlay was needed for the rebuild, we expect to see savings in energy consumption and a return on the expenditure over time, rather like the solar panels which were installed in 2012 and made possible by a legacy from Peggy May Fullman.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

At the beginning of April 2023, with compost toilets provided to see us through the build period, and all the staff crammed into the Meeting Room, the demolition of the old office building began. As with most building projects, delays meant that we overran our target date of end of October for completion, but in mid-January 2024 staff moved into the new light, airy, warm, dry building which has underfloor heating and an air-source heat pump. The team were delighted with their new working environment, and we have been able to reclaim our Meeting Room and use it once again for its original purpose.

Change of Entity

As reported last year, prior to the Covid Pandemic, the Trustees had proposed and agreed to convert the Trust from a Registered Charity to a Charitable Incorporated Organisation (CIO) thereby future proofing the organisation and making it easier to recruit future Trustees by limiting personal liability. Following approval at the Trustee Meeting of 27/10/2022 of a draft CIO constitution, a new CIO was registered by the Charity Commission on 21/12/2022. During the year, we worked towards transferring the assets and facilitating a smooth and seamless transition of legal status from the Charitable Trust called The Barn Owl Trust (Charity Number 299835) to a CIO called Barn Owl Trust (1201419). All of the assets, including the staff who all had to have new contracts, were transferred on the 31st March 2024 hence the zero financial balance at the end of the year..

Gillian's Legacy

The last Trustees Report contained news of the largest legacy, by far, that the Barn Owl Trust has ever received. This £700,000 From Gillian Grimwood was included in the accounts for that year but received during the financial year covered by this report. As with all legacy income, the Trustees want to use the funds most effectively to 'conserve Barn Owls and the Environment'. Because this was such a large amount an Extraordinary Trustees Meeting was held in May 2023 where ideas generated by the staff, volunteers and trustees were discussed and a plan was drawn up. We are delighted to announce that in November 2023 we recruited another member of conservation staff to expand the team and enable us to undertake more practical work and research. In February another new post was created, a dedicated Education Officer, to update and expand our educational work. Both posts were only possible because of Gillian's legacy.

Core Activities

These include keeping our UK Barn Owl Directory up to date which has helped to reduce the burden of our enquiries. It contains three types of contact: Barn Owl Groups and Projects, Owl Carers and Rehabilitators, and Professional Surveyors trained by us. Anyone who wants to contact their local Barn Owl group, find a trained surveyor for their development site, or find someone local who is willing to take in an injured owl, can go to the directory (on our website) and click on their county.

Other national roles for the Barn Owl Trust that were maintained throughout the year included the reporting of sightings, roosts and nest sites by members of the public via www.barnowlsurvey.org.uk.

Our Barn Owl Ecology, Surveys and Signs (BOESS) on-line course continued to allow us to reach a wider audience. It is aimed primarily at ecologists who conduct Barn Owl surveys at potential development sites and the planning officers who deal with such applications. However, a wide variety of people have attended over the years including listed building specialists, wildlife crime officers, FWAG (Farming & Wildlife Advisory Group) advisers, volunteer Barn Owl workers and students.

Work on the Advanced Barn Owl Surveying and Mitigation (ABOSM) course was delayed by filming issues during the year but is still in production and we hope to have it completed during the next financial year.

Fieldwork trips

With more conservation staff time (thanks to Gillian's legacy), a staggering 204 trips were conducted during the year and this included 73 visits to Annual Monitoring Sites, the erection of 66 Barn Owl nestboxes, 3 Tawny Owl nestboxes and 1 Little Owl nestbox, repairs to 5 Barn Owl nestboxes and 12 Barn Owl nestbox clear outs. Special thanks must go to the nestbox team for building all those boxes. We also conducted an additional 9 Habitat Advisory visits, 7 surveys, 2 filming trips, 17 camera installations/fixes, 5 rehab/release trips.

Nestbox building

All the nestboxes we erect are purpose-made by us and in 2009 in response to requests from the general public we started selling nestboxes. Despite the rise in material and staff costs we have tried to hold the prices and absorb VAT cost ourselves. As a result although we have produced 10% more boxes in the year: 723 (656), income from nestbox sales has only increased by 5%. The nestbox team of five work seven days between them. Sale of boxes is a significant source of income which helps to support the cost of running our Conservation Team.

However, for the Barn Owl Trust, selling nestboxes is not a commercial venture but a way of delivering evidence-based conservation objectives. Our nestboxes are a much better design for Barn Owls than many of those we come across during fieldwork where nestling Barn Owls have fallen and died. In supplying well-built and well-designed nestboxes, we are helping to ensure that birds are provided with longer lasting and, above all, safer nesting places, hence the decision to not increase the price despite VAT and cost of materials increasing.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

Other work

In May and June, we attended the County Shows in Devon and Cornwall. 'Restoring the Balance' talks (18) were given, both online and in person. On-line talks have meant that we can reach a much broader (geographical) audience. Twenty-three 'Climate and Ecological Crisis? What's all the fuss about?' talks were given by our Head of Conservation. We also created and delivered several bespoke talks, including one for the Conservation Chat UK 'Saving Species. We also attended the Celebrate Start Bay and FarmWise events and ran two of our Nestbox Workshops and a Pellet Analysis Workshop for the National Trust.

During the year, a staggering 17,932 communications or transactions were recorded on our database of which there were 7,282 email enquiries and responses. Nestbox enquiries alone accounted for 1,192.

We continued working on the massive task of upgrading our website. This involved transferring the content of over 500 hundred pages into a new 'theme' in Wordpress then updating the text and page layouts, so they display well on mobiles and pads (our previous website didn't). At the year's end the new site was virtually ready to launch.

Care for the resident owls in our sanctuary is ongoing and we continue to receive a small number of casualties which are released back into the wild whenever possible. During the year 26 casualty owls were received of which 13 were Barn Owls, 12 were Tawny Owls and 1 was a Little Owl. Of the 26, 4 died, 3 were euthanised and we are very pleased to report that 19 were released (8 cold releases, 11 supported releases). This is an extremely high proportion. In addition, we took in 8 Tawny Owls and 3 Barn Owls which were re-homed in our sanctuary.

Issues 70 and 71 of Feedback, the Trust's bi-annual magazine, were produced for our supporters during the year, with issue 70 including our 2023 Annual Report. Back issues of Feedback are available on our website.

There have been several staff changes during the year. Lucy Bruckner joined the Admin Team in April; as already mentioned, Harry Hingston was taken on as 'Reserve Officer and Volunteer Co-ordinator' following the completion of his Internship. Our 'still-quite-new' part time ACO Tim Wilkins was joined by two new full time Assistant Conservation Officers (ACOs) Josh Case and Kate Jellyman. Our existing ACO Dr Pip Laker was promoted to Conservation Officer and our Conservation & Science Officer Dr Mateo Ruiz was promoted to Senior Conservation & Science Officer. Emily Smith, one of our nestbox team, finished work in February but continues as a volunteer.

We continue to review everything we use, purchase, sell and manufacture to minimise our carbon footprint. This includes fuel and energy consumption as well as where we deposit our money (divestment of our funds from banks that support the fossil fuel industry). At the end of the year, we purchased a second electric vehicle to complement our electric estate car which is used for fieldwork, and this year we had more Electric Vehicle Charging Points installed. We now only run one fossil fuel vehicle which is 4WD and we hope to replace this in the next financial year.

As those of you that have supported us for some time know we have always given environmental and ethical consideration to our activities and to the purchasing of resources but with the Climate Crisis continuing to deepen we felt the need to do more. See our plans for future periods.

Here at the Trust, we make use of recycled paper, envelopes and packaging, sales goods from recycled material and ethically sourced materials; organic tea, coffee and milk are purchased for the office. Our recycling scheme collects a vast range of items including stamps; our income from this source dropped slightly this year to £523 (£611).

Financial Review

The operating results, together with the Balance Sheet and notes, are shown on pages 11 to 19. Prior to all assets being transferred to the new CIO, the total incoming resources for the year ending 31 March 2024 were £413,029 a decrease (69%) of £910,012 on year ending March 2023 (£1,323,041). This significant change was almost entirely accounted for by the change in legacy income during the year as 2023 was an extraordinary year for this. Our restricted grants in the year decreased by 92% from £24,920 in 2023 to £2,000 and unrestricted donations from Charitable Trusts was up by 17% at £61,850 (2023 - £53,025). We saw a net deficit of £62,070 for the year 2024 compared to a net surplus of £918,793 in the previous year.

Combined income from grants, legacies and donations saw a decrease of 79% on the previous year at £241,501 (2023 - £1,140,914) accounting for 58% of total income (2023 - 86%). We saw a 23% decrease in individual donations at £27,964 (2023 - £36,134). Our Friends scheme income remained almost the same as last year, but we did see a 7% decrease in income from Adoptions. Volunteer fundraising increased by 122% to £2,898 (2023 - £1,304).

Legacy and Gifts In Memorium income were down by 91% at £86,432 (2023 - £962,055) accounting for 21% of total income

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

for the year (2023 – 73%). We are always extremely grateful for the legacies and the gifts in memoriam we receive. It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the financial reserves to survive the years we are in deficit. Legacies not only enable the Trust to continue to achieve so much of our general conservation work, but they also allow us to invest in special projects including the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land, the creation of the two ponds in the LLP, the Meeting Room and the Solar Project. This year they allowed us to allocate funds and build our new environmentally-friendly offices. The Trustees have already developed a plan to use the exceptional legacy, shown as an accrual in the accounts, effectively and two new posts were created during the year.

Our income from our charitable activities enables us to be less dependent on Grant and Legacy income. Our income from nestbox sales was 19% of our total income, at £78,360 (2023 - £74,451). Income from our training courses generated £26,600 6% of our total income. Last year, £57,743, was unusually high as it was the first year since 2020 that the course had run and there was a huge waiting list. Other charitable activities generated £18,182 (2023 - £16,991); an increase of 7% compared to 2023.

Fundraising income was 17% lower than 2023 at £1,693 (2023 - £2,051) most of which came from our Annual Draw. Income from sales goods was up by 2% at £15,173 (2023 - £14,939). Our solar panels, which still attract the 'feed-in' tariff, generated £5,240 (2023 - £4,890); 7% more than the previous year.

Overall expenditure increased by 18% to £475,070 (2023- £404,246). Expenditure on Charitable Activities was £458,328; 19% higher than 2023 (£384,436). The cost of practical work increased by 19% to £235,649 (2023 - £197,586). The Information and Advice service costs increased by 21% to £120,277 (2023 - £99,636). All salaries were increased by 5% across the scale during the year. Total salaries increased by 18% to £296,636 (2023 - £252,433).

The cost of fundraising decreased by 10% to £11,079 this year from £12,332 in 2023. Fundraising still accounts for just 2% of our total expenditure, and includes time spent applying for grants. We spent 24% less on promotional goods £5,663 (2023 - £7,478); this generated £15,173 income (2023 - £14,939), 4% of total income.

Support costs include telephone, repairs, overheads such as insurance, water and electricity, stationary, management, cost of payroll, and office cleaning. These necessary costs have increased by 15% over the year to £36,893 (2023 - £32,121) and account for 8% of expenditure, of this our management costs are primarily due to our accountancy fees which have increased due to VAT registration; they are now 3.7% of total spend at £17,640 (2022 - £21,441). Despite this, because of our volunteers, we can keep management and other administration costs down. Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

At 31 March 2024 all assets were transferred from The Barn Owl Trust (Charity Number 299835) to the new CIO called Barn Owl Trust (1201419) as a Donation of £1,473,557. This was made up of unrestricted funds of £1,457,842 and Restricted funds of £15,715.

It is the trustees' intention that the charity will continue in operation as a going concern for the foreseeable future. Any income it receives will be transferred to the successor charity. These financial statements have therefore been prepared on a going concern basis.

Of the unrestricted funds available to the CIO, the Trustees have allocated £484,249 as a reserve for the next financial year, and £685,733 for other projects including the funding of our new Education Officer role and Assistant Conservation Officer role, as well as several research projects, leaving a general fund of £287,825 (2023 - £132,000). However, our fixed assets and stock account for £288,432 (2023 - £132,000) of this and considering the regular shortfall in income vs. expenditure (excluding legacies) we have had to start drawing on these reserves this year. The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times. It is these reserves that will allow us to continue in these post lockdown times and to work out a way forward.

Plans for Future Periods

As of 1st April 2024 the work of The Barn Owl Trust will be continued by Barn Owl Trust CIO- 1201419. Plans for future periods are listed in the Trustees' Report for that charity.

With 20 staff currently the Trustees feel the Trust, which is now in its 36th year, has reached the optimum size. Our new office can comfortably accommodate the team and the focus should be sustainability and consolidation. We have a great team here of both staff and volunteers. Together we have achieved a tremendous amount over the last three decades. To ensure that the team can continue its work of **Conserving the Barn Owl and its Environment** we need to find people with the skills, passion and enthusiasm to guide the organisation through the next thirty years! We hope the conversion to a Charitable Incorporated Organisation (CIO) will make this easier.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

Being a Trustee is a voluntary (unpaid) position with the legal and moral responsibility for overseeing the direction of the organisation. The day-to-day responsibility for running the Trust is delegated to the senior staff, the Management Team, who are recruited and managed by, and report regularly to the Trustees. If you are interested in becoming a Trustee, please write to our Chairman Keith Grant telling us about your suitability for the role.

With the retirement of David Ramsden, (one of the original co-founders of the Trust) from his post as Head of Conservation at the end of March 2025, a staged handover will continue during the year with existing staff receiving the training and support they need to take on new roles and responsibilities.

There will be a focus on reviewing our governance to ensure full compliance with Charity Commission recommendations.

In addition to our general work of dealing with enquiries, we will continue our practical conservation work such as annual monitoring, site visits and nestboxing, school visits, adult talks, and caring for resident and casualty birds. We will also maintain our Barn Owl Directory to find local contacts for Barn Owl conservation, Barn Owl casualties and local Barn Owl surveys. We will continue to use our social media presence to raise awareness both of the species and our work. We will continue to pull UK figures together and publish the 'State of the UK Barn Owl Population' results annually.

Wherever possible we will work with other groups both in the UK and abroad to promote Barn Owl conservation and we will be working at a local level to promote and support our local authorities, town, district and county who have all declared a Climate Emergency.

We will continue to monitor the Health & Safety Executive's (HSE) position on the future of second-generation rodenticides (SGAR's) and the industry-led Stewardship Regime that has so far failed to reduce wildlife poisoning. We will also continue to lobby for the implementation of recommendations from research projects, and to develop educational and training activities and resources, to target practical conservation projects (e.g., the provision of nestboxes) whilst trying to ensure that any development is sustainable, thereby reducing the Trust's dependency on legacy income to support core costs.

We aim to attract more grants and donations to fund our work, this despite the challenging financial situation and the forthcoming election.

Financial Reserves Policy

Prudence dictates that because expenditure generally exceeds income (excluding legacies), reserves have been allocated (based on the last year's 'unrestricted' expenditure) to ensure that the Trust can function during the forthcoming year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2024

Statement of Trustees' Responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2024

I report to the trustees on my examination of the accounts of The Barn Owl Trust for the year ended 31 March 2024, which are set out on pages 11 to 19.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Martin Hobbs BSc ACA

Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Edginswell Park
Torquay
Devon
TQ2 7FF

The Barn Owl Trust

Statement of Financial Activities

Year Ended 31 March 2024

		March 2024			March 2023		
		£			£		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from:							
Donations and legacies	2	239,501	2,000	241,501	1,115,994	24,920	1,140,914
Charitable activities	2	123,142	-	123,142	149,185	-	149,185
Other trading activities	2	16,866	-	16,866	16,990	-	16,990
Other Income	2	31,520	-	31,520	15,952	-	15,952
Total		411,029	2,000	413,029	1,298,121	24,920	1,323,041
Expenditure on:							
Raising funds	3	16,742	-	16,742	19,810	-	19,810
Charitable activities	3	448,882	9,440	458,322	369,853	14,583	384,436
Donation to new CIO	3	1,457,842	15,715	1,473,557	-	-	-
		1,923,466	25,155	1,948,621	389,663	14,583	404,246
Net (expenditure)/income		(1,512,437)	(23,155)	(1,535,592)	908,458	10,337	918,795
Transfers between funds		8,543	(8,543)	-	2,601	(2,601)	-
Net movement in funds		(1,503,894)	(31,698)	(1,535,592)	911,059	7,736	918,795
Reconciliation of funds:							
Total funds brought forward		1,503,894	31,698	1,535,592	592,835	23,962	616,797
Total funds carried forward		-	-	-	1,503,894	31,698	1,535,592

The Barn Owl Trust

Balance Sheet

At 31 March 2024

		March 2024	March 2023
	Notes	£	£
Fixed assets			
Tangible assets	5	-	45,531
Current assets			
Stock	6	-	13,016
Debtors	7	-	706,095
Cash at bank and in hand		-	792,712
		-	1,511,823
Liabilities			
Creditors - Amounts falling due within one year		-	21,762
	8		21,762
Net current assets		-	1,490,061
Net assets		-	1,535,592
The funds of the charity:			
Unrestricted funds	9	-	1,503,894
Restricted funds	10	-	31,698
Total charity funds		-	1,535,592

Approved by the Trustees on and signed on their behalf by:

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2024

1. Accounting Policies

(a) Basis of preparation and assessment of 'going concern'

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 (FRS102)) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional and presentational currency of these financial statements is sterling.

At 31 March 2024 all assets of The Barn Owl Trust (Charity Number 299835) were transferred to Barn Owl Trust (CIO 1201419). Please refer to the 'Change of Entity' section of the Trustees' Report on page 5 for more details.

It is the trustees' intention that the charity will continue in operation as a going concern for the foreseeable future. Any income it receives will be transferred to the successor charity. These financial statements have therefore been prepared on a 'going concern' basis.

(b) Income recognition

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

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

(c) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets except freehold land are included at cost and are depreciated by equal annual instalments over their expected useful lives at the following rates:

Units	10% to 20% Straight line, leaving residual values
Vehicles	25% Straight line, leaving residual values
Others	33% Straight line

(e) Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. There was no stock take of sales goods at Year End due to the Lockdown and furloughing of staff.

(f) Pension contributions

Pension contributions payable under a defined contribution scheme are charged to the SOFA as and when paid.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

1. Accounting Policies *(continued)*

(g) Fund accounting

- i. The Charity's general funds consist of funds which the Charity may use for its charitable purposes at its discretion.
- ii. The Charity has designated certain funds for specific purposes. There is no legal force for the designations and further details of the funds can be found in Note 9.
- iii. The Charity has various restricted funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. Further details of the funds can be found in Note 10.

(h) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. The charity holds the following financial instruments, all of which are considered to be basic:

- Short term debtors and creditors
- Cash and bank balances

2. Income

	March 2024	March 2023
	£	£
Donations and legacies:		
Grants and donations	155,069	178,859
Legacies	86,432	962,055
	<u>241,501</u>	<u>1,140,914</u>
 Charitable activities:		
Nestboxes	78,360	74,451
Training courses	26,600	57,743
Other (Talks, p&p, Misc)	18,182	16,991
	<u>123,142</u>	<u>149,185</u>
 Other trading activities:		
Fundraising	1,693	2,051
Promotional goods	15,173	14,939
	<u>16,866</u>	<u>16,990</u>
 Other income:		
Solar generation	5,240	4,890
Bank interest	25,264	5,051
Other (recycling)	1,016	611
Sale of fixed assets	-	5,400
	<u>31,520</u>	<u>15,952</u>
	<u>413,029</u>	<u>1,323,041</u>

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Expenditure	Activities Undertaken Directly £	Governance and Support Costs £	March 2024 Total £	March 2023 Total £
Raising funds:				
Fundraising	11,079	-	11,079	12,332
Promotional goods	5,663	-	5,663	7,478
	16,742	-	16,742	19,810
Charitable activities:				
Nestboxes	57,434	-	57,434	46,593
Training courses	5,375	-	5,375	6,000
Practical work	235,643	-	235,643	197,586
Information and advice service	120,277	-	120,277	99,636
Support costs	-	36,893	36,893	32,121
Independent examination	-	2,700	2,700	2,500
	418,729	39,593	458,322	384,436
Donation to New CIO	1,473,557	-	1,473,557	-
	1,909,028	39,593	1,948,621	- 404,246

4. Salaries & Pensions

	March 2024 £	March 2023 £
Wages & salaries	261,729	220,135
Social security costs	21,849	19,649
Pension Contributions	13,058	12,649
	296,636	252,433

During the year the Trust employed a total of 20 staff, 7 full time and 13 part time (2023: 19 staff).

No employee received employee benefits (excluding employer pension costs) of more than £40,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

5. Fixed Assets

As at 31st March 2024	Units	Furniture & Equipment	Vehicles	Total
	£	£	£	£
Cost				
As at 31st March 2023	60,977	48,007	124,099	233,083
Additions	231,484	5,176	13,162	249,822
Assets transferred to the new CIO	292,461	(53,183)	137,261	(482,905)
As at 31st March 2024	-	-	-	-
Depreciation				
As at 31st March 2023	59,977	36,142	91,433	187,552
Charge for the year	5,787	5,461	10,337	21,585
Assets transferred to the new CIO	65,764	(41,603)	101,770	209,137
As at 31st March 2024	-	-	-	-
Net Book Value				
As at 31st March 2023	1,000	11,865	32,666	45,531
As at 31st March 2024	-	-	-	-

Units include Meeting Room and Office.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

6. Stock	March 2024 £	March 2023 £
Promotional Goods	-	13,016
	-	13,016

During the year the cost of stock was £66,699 (2022 - £52,845)

7. Debtors	March 2024 £	March 2023 £
Trade debtors	-	2,659
Prepayments and accrued income	-	703,436
	-	706,095

8. Creditors – amounts falling due within one year

	March 2024 £	March 2023 £
Trade creditors	-	12,726
Accruals and deferred income	-	3,000
Taxation and social security	-	3,923
VAT Liability	-	2113
	-	21,762

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

9. Unrestricted Income Funds

Year Ended 31st March 2024	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Designated Funds					
Reserves Policy	406,339	-	(484,249)	77,910	-
Other Projects	965,555	-	(719,327)	(246,228)	-
Total designated funds	1,371,894	-	(1,203,576)	(168,318)	-
Unrestricted general fund	132,000	411,029	(719,890)	176,861	-
Total Unrestricted Funds	1,503,894	411,029	(1,923,466)	8,543	-

9. Unrestricted Income Funds

Year Ended 31st March 2023	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Designated Funds					
Reserves Policy	358,162	-	-	48,177	406,339
Other Projects	33,000	700,000	(19,627)	252,182	965,555
Total designated funds	391,162	700,000	(19,627)	300,359	1,371,894
Unrestricted general fund	201,673	598,121	(370,036)	(297,758)	132,000
Total Unrestricted Funds	592,835	1,298,121	(389,663)	2,601	1,503,894

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

10. Restricted Income Funds

Year Ended 31st March 2024	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Fixed Assets	15,092	-	(6,549)	(8,543)	-
Barn Lift £3,000 retained for 5 years servicing	1,788	-	(1,788)	-	-
Charging Stations	1,500	1,000	(2,500)	-	-
Field Shelters	9,530	1,000	(10,530)	-	-
Remote Monitoring Project	1,572	-	(1,572)	-	-
Volunteers and LLP	972	-	(972)	-	-
Website	1,244	-	(1,244)	-	-
	31,698	2,000	(25,155)	(8,543)	-

10. Restricted Income Funds

Year Ended 31st March 2023	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Fixed Assets	17,693	-	-	(2,601)	15,092
Barn Lift £3,000 retained for 5 years servicing	2,103	-	(315)	-	1,788
Charging Stations	-	1,500	-	-	1,500
Field Shelters	-	11,000	(1,470)	-	9,530
Remote Monitoring Project	1,782	-	(210)	-	1,572
Reserve Officer/ Intern	-	4,500	(4,500)	-	-
Volunteers / LLP	-	7,920	(6,948)	-	972
Website	2,384	-	(1,140)	-	1,244
	23,962	24,920	(14,583)	(2,601)	31,698

The Barn Lift servicing, Field Shelters, Remote Monitoring and Volunteers/LLP funds of £9,166 are held in current assets. The remaining restricted funds of £6,549 are held in fixed assets

11. Related Party Transactions

During the year £11,652.25 (2023: £12,6115.49) was paid to Trustee Frances Ramsden, for accountancy, financial management, promotion, design and training. Head of Conservation – David Ramsden received a salary £25,469.04. During the year the Trust leased land and buildings from David and Frances Ramsden for a peppercorn rent.

THE BARN OWL TRUST

England & Wales - Charity number 299835

Accounts

Barn Owl Trust

Annual Report 2022 - 2023



WATERLEAT, ASHBURTON, DEVON TQ13 7HU - (01364) 255256 - www.barnowltrust.org.uk Reg Charity No: 299 835



Conserving the Barn Owl and its Environment



Charity Information

Barn Owl Trust

Waterleat Ashburton Devon TQ13 7HU
01364 653026 / 255256 info@barnowltrust.org.uk
www.barnowltrust.org.uk

Registered Charity number 299 835

BOT Environmental Enrolment Number 203 178

Trustees: Keith Grant (1990) Frances Ramsden (1988) Simon Wilson (2000)
Kevin Keatley (2010) Ed McNeil (2020) Hon Treasurer: Mark Pountney (2002)
Secretary: Gill Gant Minutes: Kaye Thomas, Anne-Marie Glenn

Management Team:

David Ramsden - Head of Conservation

Gill Gant - Office Manager

Independent Examiners:

Francis Clark LLP
Chartered Accountants
Sigma House, Oak View Close
Edginswell Park
Torquay, Devon TQ2 7FF

Solicitors:

Wollen's
Carlton House
30 The Terrace
Torquay, Devon TQ1 1BS

Bankers:

Triodos Bank UK Lloyds TSB
Deanery Rd 31 Fore Street
Bristol Totnes
BS1 5AS Devon TQ9 5HH

The stated objective of the Trust 'is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible'.

The main areas of the Trust's work are practical conservation, education, provision of information and research. The Trust also responds to live owl emergencies and provides a sanctuary and rehabilitation facility for injured owls. The Trust became a registered charity in 1988.

Practical conservation and rehabilitation work takes place in South West England (mainly Devon and Cornwall), but all other areas of work have national (and sometimes international) significance: e.g. the free information and advice service is available by post, email, telephone and via the worldwide web. Our research work is relevant throughout the UK and beyond.

The Trust also leases 26 acres of land from the Barn Owl Legacy Trust (BOLT) which was purchased with a legacy in 2001. This is known as the Lennon Legacy Project and is managed entirely for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management. Monitoring and recording the ever-increasing biodiversity and promoting habitat creation by others is a significant part of the Trust's work.

TRUST STAFF

TRUST VOLUNTEERS

OFFICE MANAGER : Gill Gant
HEAD OF CONSERVATION : David Ramsden MBE
SENIOR CONSERVATION OFFICER : Matthew Twigg*
CONS. & SCIENCE OFFICER : Mateo Ruiz
ASSISTANT CONS OFFICER : Pip Laker
Tim Wilkins
Holly Stewart*
Digital Media Officer : Kaye Thomas
INTERN : Harry Hingston
ADMIN ASSISTANTS : Marianne Bryan
Anne-Marie Glenn
Jessica Munday
Vanessa Lewis
LEGACY PROJECT : Sam Tully
Lisa Fordham*
PRACTICAL SUPPORT : Jasmin Ramsden
Joel Turnbull
Chris Allen
Emily Smith
Aiden Lawley
SCHOOL VISITS/TALKS : David Ramsden
Mateo Ruiz
COMPUTER/IT SUPPORT : Alan Lewis
ACCOUNTS : Frances Ramsden

HONORARY SOLICITORS : Wollen's
VETS : Veterinary Hospital (Estover)
City Vets (Exeter) Westmoor Vets (Tavistock)
BTO RINGING COORDINATOR : Keith Grant
EDUCATION VOLUNTEER : Baley the Barn Owl
LIVE OWL EMERGENCY HELP & OWL TRANSPORTATION : Fiona Anderson
Margaret Rhodes
Bill Bishop, Sylvia Marshall
Esther Van Delft
PRACTICAL SUPPORT : Kim Baker*
Tony Hulatt
FEEDBACK MAGAZINE : Marianne Bryan
GENERAL ASSISTANCE
Ambios Trainees Jackie Atkinson Rick Barton
Caroline Fawell Judith Read Saleh Alfulaij
Chris Marshall Kim & Ed McNeil Steve Martin
Di Hawkings Lisa Fordham Tim Dowling
Diane Baker Margaret Rhodes Jeanne Silvestri
Emily Peacock Michael Park Western Power
Hazel Gruber Plymouth Uni Students Distribution (WPD)

Barn Owl Trust staff and volunteers often have several roles, only their main areas of work are listed here.

* Indicates those leaving during the period of this report

BOT Environmental

BOT Environmental is an Enrolled Body under the Landfill Tax Credit Scheme. It was set up in 1998 to allow the Trust to apply for grants from landfill operators who can give money to community or environmental projects rather than pay tax to central government. There was no BOT Environmental activity in the year and both the opening and the closing balance of the fund at the year end was £0.

Annual Report 2022 - 2023



Welcome to the Annual Review of our last financial year 2022-2023. The year began with our Barn Owl Ecology, Surveys and Signs (BOESS) course going online. Because of Covid our in-person courses stopped in March 2020 resulting in a waiting list, this meant that seventy of the 189 people who completed the course during the year signed up in April. Work on the Advanced Barn Owl Surveying and Mitigation (ABOSM) course is in preparation, and we hope to have it completed for April 2024.

We also published our State of the UK Barn Owl Population 2021 in April, using data collected from 37 groups across the UK. The year showed a promising start for Barn Owls with overall nesting occupancy 9% higher than average. However, despite the overall optimistic start of the breeding season, visits to 5,669 sites showed the brood size was 7% below the average of all previous years and only revealed a slight improvement upon the poor year of 2020. Here in Devon our annual monitoring visits showed both nesting occupancy and average brood size were above the long-term average. However, absence rate was also above average, meaning many sites were left untenanted.

Guided walks around our 26-acre nature reserve, the Lennon Legacy Project (LLP), resumed in April and included four winter bird walks. The site has benefitted tremendously during the year by the employment of intern Harry Hingston, as trainee Reserve and Volunteer Co-ordinator in July. This has meant that a tremendous amount of practical work and wildlife monitoring was possible. We purchased two wildlife trail cameras which revealed amongst many other things, a visiting Woodcock in daylight, a Red-Listed species.

At the beginning of June, Western Power Distribution (WPD) apprentices returned to the site and replaced the bridges and boardwalks along the Apprentice Path, originally built by other WPD apprentices in 2010. They also began work on the first of three field shelters planned for the reserve, the materials for the first shelter and for the bridge and board walk restorations were provided by Western Power. This field shelter in the main field was completed by staff and volunteers in April 2023. We continued to record and report on the monthly changes in our online Wildlife Diary.

In September Senior Conservation Officer Matt Twiggs and Conservation and Science Officer Mateo Ruiz visited the Ulster Wildlife Trust (UWT). The visit included a trip to UWT's new land at their Slievenacloy Reserve in the Belfast Hills, a farm visit, a Barn Owl Working Group meeting at Castle Espie, and a visit to a Barn Owl nest site owned by the National Trust.

The 'Wings of Change' presentation for schools and youth groups has been a staple part of the Trust's work since 1988 and is given in-person, on-line and is available on DVD. This year the team

has been working on a new and updated presentation – 'Flying into the Future' which should be ready to present in the next financial year. Also, during the year an upgrade of our website began. This involves creating hundreds of new pages in a new style (theme) and transferring the content which will result in a 'new-look' mobile-friendly site. This work is due to be completed in the next financial year.

Despite our website having plans and videos on how to make nestboxes, we sold 656 boxes during the year. Our income from sales was less than the previous year as in January 2022 we had to register for VAT as income from nestboxes (and their carriage) took us over the VAT threshold. We made the decision to hold the prices and absorb VAT cost and the increase in materials ourselves. Sale of boxes is a significant source of income which helps support the cost of running our Conservation Team.

There have been several staff changes during the year. We were very sorry to lose Senior Conservation Officer Matt Twiggs when he moved on to work for Natural England after sixteen years here. New staff have joined our conservation, admin and nestbox teams.

A significant legacy from Peter Blood and other legacies during the year enabled the Trustees to apportion funds for the rebuild of the office. The existing wooden building was originally built just after the second World War with additional insulation and extensions built when we started using it as an office in the early 1990's. In 2011 we had a purpose-built Meeting Room added using funds from a legacy from Norman Alderson. With the old offices needing significant repairs and redecoration, the Trustees decided that replacing them with an energy efficient new build, to the same standard as the Meeting Room, would be more cost effective than trying to keep the old building going. It would also be a more pleasant environment for the staff and volunteers, helping to future-proof the Trust. Although a significant outlay is needed for the rebuild, we expect to see savings in energy consumption and a return on the expenditure over time, rather like the solar panels which were installed in 2012 and made possible by a legacy from Peggy May Fullman. Thanks must go to Darren Thomas of A-Tec Design for designing the building and doing the drawings for the planning application and building control. We are really grateful for his support.

Prior to the Pandemic the Trustees had proposed and agreed to convert the Trust from a Registered Charity to a Charitable Incorporated Organisation (CIO) making it easier to recruit Trustees by limiting personal liability. Following approval at the Trustee Meeting of 27/10/2022 of a draft CIO constitution, a new CIO was registered by the Charity Commission on 21/12/2022. During the next financial year, we plan to transfer the assets and facilitate a smooth and seamless transition of legal status from the Charitable Trust called The Barn Owl Trust (Charity Number 299835) to a CIO called Barn Owl Trust (1201419).

An amazing £700,000 legacy from Gillian Grimwood, was notified to us during the year covered by this report but received in the next financial year. This is the largest legacy, by far, that the Barn Owl Trust has ever received. As with all legacy income, the Trustees want to use the funds most effectively to 'conserve Barn Owls and the Environment'. Because this was such a large amount, an Extraordinary Trustees Meeting was held in May 2023 where ideas generated by the staff, volunteers and trustees were discussed and a plan was drawn up. The legacy has been ring-fenced by the Trustees as Designated Funds.

With climate change increasing rapidly and nature declining globally at rates unprecedented in human history the Climate and Ecological Emergency must be our focus in coming years. It is essential that sustainability is the key to everything we do now, not just at work but in our whole lives. We will, as always continue to give environmental and ethical consideration to all of our activities here at the Trust and to the purchase of resources.

The Trust is now in its 35th year and we have a great team here, together we have achieved a tremendous amount over the last three and a half decades. On behalf of all of the Trustees, I would like to thank our staff, our volunteers and everyone that has supported us and who have made this possible.
Together we can make a world of difference-
Thank You All

Keith Grant Chair of Trustees, July 2023 ★

Management Information

The Barn Owl Trust was constituted in December 1987 and became a national registered charity in July 1988, it is governed by a Trust Deed. The objectives of the Trust, as stated in our Deed, are 'the conservation of wildlife, especially the Barn Owl and the preservation and re-creation of appropriate ecological conditions to provide a natural environment for wildlife to flourish'.

The Trust has five Trustees. The year of their appointment is listed next to their names in the Charity Information. New Trustees are chosen by the existing Trustees, when required, on the basis of their relevant expertise.

The number of Trustees is required to be between three and five, and in the event of the number falling below three the remaining Trustees may only act for the purpose of appointing additional Trustees and for no other purpose.

The Trustees have full and unrestricted powers of investing monies as decided by a majority. The Trustees have adopted a formal policy on general financial reserves (see page 16).

Day-to-day running of the Trust is the responsibility of the Management Team (Senior Staff) who are line-managed by and liaise regularly with individual Trustees and report at quarterly Trustees meetings. ★



Conservation Report

State of the UK Barn Owl Population 2022



The most up-to-date figures on the UK Barn Owl population were published in our report: State of the UK Barn Owl Population 2022 based on results provided by 44 independent monitoring groups who between them checked 5,404 potential nest sites.

2022 was generally a very good year for breeding Barn Owls across the UK. Nesting occupancy was 37% above the average value, with an impressive 1,807 active nests recorded. Increases of over 50% in nesting occupancy were recorded in Cheshire, Leicestershire, Oxfordshire, Shropshire, Somerset, Staffordshire, Ulster, Warwickshire, Wiltshire and Yorkshire. Only West Berkshire (-5%), Buckinghamshire (-10%), Galloway (-8%), Jersey (-22%) and Sussex (-6%) reported declines in nesting occupancy. Despite the substantial increase in active Barn Owl nests, the overall mean brood size was only 3% higher than the average of all previous years. Across regions, the greatest increases in brood size were seen in East Cleveland (33%), Northumberland (27%), Somerset (33%), Suffolk (35%) and Wiltshire (27%). Only Jersey (-52%) and Warwickshire (-19%) observed noticeable decreases in brood size.

We checked sixty-one of our own annual monitoring sites in Devon and Cornwall and found very similar results to the national picture - a good year for nesting occupancy but average in terms of brood size. We did find two pairs breeding simultaneously within eighty meters of each other, a close second to our 'closest nests record' of 60 metres.

The Lennon Legacy Project – our nature reserve



Volunteers hedgelaying in the LLP

Photo: Harry Hingston

As regular readers will know, we are extremely fortunate to have a 26-acre nature reserve thanks to the generosity of Ms Vivien Lennon, who remembered the Barn Owl Trust in her Will, and (by chance or good fortune) to the land becoming available shortly afterwards.

During the year the LLP benefitted tremendously from the appointment in July 2022 of our first intern, Harry Hingston, as 'Trainee Reserve and Volunteer Co-ordinator'. Having someone

dedicated to the LLP has enabled a tremendous amount of practical work and wildlife monitoring. Two wildlife trail cameras recorded, amongst many other things, a Woodcock feeding in daylight - another Red Listed species. Harry has greatly increased the number of volunteers and a wide range of tasks including the laying of the North Park hedge were completed.

Despite not sowing any, Fodder Radish and Corn Marigold dominated our Winter Bird Food Crop completely negating results from the seed mixture we'd paid for! Fortunately, the birds and the pollinators didn't seem to mind. Linnets returned to the site in July 2022 and their numbers built up through the winter peaking at 500+ in March 2023.

At the beginning of June, Western Power Distribution (WPD) apprentices returned to the site and replaced the bridges and boardwalks along the Apprentice Path, originally built by other WPD apprentices in 2010. They also began work on the first of three Field Shelters planned for the reserve, the materials for the first shelter and for the bridge and board walk restorations were provided by Western Power. All three will provide shelter for the resident goats, Swallows, Bats, and Barn Owls plus a small mammal feeding station.



WPD Apprentice Project 2022

Photo: David Ramsden

In the financial year 2018-2019 we marked out three areas of 10x10 metre quadrats where we managed creeping thistle in different ways with the aim of publishing a report with recommendations as to the most effective way to deal with this invasive species in rough grassland. This year we counted the thistles again in July to discover whether there have been any after effects of the various management prescriptions. The report, being compiled by Dr Mateo Ruiz in his role as Conservation and Science Officer is due to be completed in the coming financial year.

Visiting Ulster Wildlife Trust

In September, our Senior Conservation Officer Matt Twiggs and Conservation and Science Officer Mateo Ruiz visited the Ulster Wildlife Trust (UWT). The possibility of a visit had initially been discussed as far back as Autumn 2019, but the trip was postponed twice due to Covid. Barn Owls are rare in Northern Ireland. UWT have recorded only seven nests, not all in the same breeding season, and they estimate there are probably no more than fifteen nests across the whole of the province. They erect about twenty nestboxes a year and monitor around fifty, although this is increasing. The small mammal population is quite different in Northern Ireland (NI); there are no Field Voles or Common Shrews, which are so important to Barn Owls in Great Britain. Consequently, the Wood Mouse takes on much greater dietary importance, with Brown Rat coming in second in more urban habitats and Pygmy Shrew in more rural ones.

The visit included a trip to UWT's new land at their Slievenacloy Reserve in the Belfast Hills, a farm visit, a Barn Owl Working Group meeting at Castle Espie, a Wildfowl and Wetlands Trust reserve at Strangford Lough and a visit to a Barn Owl nest site owned by the National Trust. One of the tree boxes there had been used for nesting in 2022, but unfortunately had attracted the

attention of a Pine Marten. Of the brood of four, one had died of natural causes, two were killed, with only one being taken away by the Marten, and one survived. Pine Martens are fairly common in NI, despite being a protected species, and this is a concerning development in light of the relative rarity of Barn Owls there.

Team changes



Matt supervising the building of the Kingfisher Wall in 2016

Photo: Lexi New

There have been several staff changes during the year. We were very sorry to lose our long-standing Senior Conservation Officer Matt Twiggs when he left to work for Natural England as a Marine Ornithologist after sixteen years with us. Thankfully, new staff have joined including Harry Hingston as Trainee Reserve and Volunteer Co-ordinator and Tim Wilkins as an Assistant Conservation Officer (ACO) 2 days/week. Another ACO Holly Stewart joined at the same time as Tim but only stayed a month as she decided the role wasn't for her. We are planning to recruit another Assistant Conservation Officer in the new financial year.

During the year, we would not have coped without Dr Pip Laker who had joined us in February 2022. Pip not only provided 'enquiries cover' while Matt and Mateo were unavailable but covered the bulk of our conservation enquires throughout the entire year. We have never before had a member of staff who became so good at dealing with enquiries so quickly.

Core activities

Incoming owls - 17 casualty owls were received during the year of which 5 were Barn Owls outnumbered by the far more common Tawny Owl. Of the 17, 4 died, 4 were euthanised and we are very pleased to report, 9 were released. In addition, we took in one emaciated Sparrowhawk which died, and a Barn Owl in our sanctuary died.

Fieldwork trips - conducted during the year included 62 visits to Annual Monitoring Sites, the erection of 29 Barn Owl nestboxes, one Tawny Owl nestbox, and repairs to a further 5 nestboxes. In additional 18 fieldwork trips covered activities such as habitat advisory visits, pellet collection, owl surveys, filming, nest camera installations, and the clearing out of nestboxes.

Talks - Seven 'Wings of Change' Barn Owl talks were provided in junior schools one of which was delivered online and 10 'Restoring the Balance' talks (about Barn Owls and the work of the Trust) were given to adult groups one of which was online. With the Trust's support, our Head of Conservation presented his own 'Climate and Ecological Crisis? What's all the fuss about?' talk 24 times during the year. We also created and delivered several bespoke talks, one for a Barn Owl Working Group meeting in Ireland, two talks for AMBIOS trainees and one for a conference run by 'Conservation Chat UK'.

The 'Wings of Change' - a presentation for schools and youth groups has been a staple part of our work since 1988 but this year we began work on a replacement. Instead of starting in the past, ending in the present, and telling the story of Barn Owl decline, our new story 'Flying into the Future' starts in the present and depicts what's likely to happen to Barn Owls in the foreseeable future. Although both stories use the Barn Owl as a vehicle for delivering a much wider message about the countryside the new story, for the first time, includes the impacts of climate change.

The 'Wings of Change' will no longer be given, unless it's specifically requested. Over the last 35 years it's been a great story to tell has been heard by many thousands of children.

Enquiries - During the year, a staggering 19,114 communications or transactions were recorded on our database of which there were 7,991 email enquiries and responses. Nestbox enquiries alone accounted for 703!

Other Information provision - Of course, our website deals with many more enquiries than we ever could in person and received 2,179 page views a day. That's a staggering 795,503 page views in the year by 381,989 unique visitors. Our YouTube channel which hosts our short information/instructional films had 133,313 views this year and reached 4,700 subscribers. Our most popular video 'An introduction to the Barn Owl' passed half a million views.

During the year we began the massive task of upgrading our website. This involves transferring the content of hundreds of pages into a new theme then updating the text and page layouts. Ultimately this will result in a more modern looking website which, unlike our current site, will display well on mobiles and pads.

Events - After a two year pause due to Covid, we attended the Devon County Show, Royal Cornwall Show, Meldon Wildlife Festival, Celebrate Start Bay, FarmWise, Conservation Chat UK, a Thorncombe Environment Group event, and University of Plymouth Students Union volunteer fair.

Training Courses - To start the year off, on-line training course 'Barn Owl Ecology Surveys and Signs' was launched on David's birthday 4th April 2022. We've had an overwhelming amount of positive feedback, including some people saying it's the best online course they have ever completed. 100% of the people who responded to "Did you enjoy the BOESS course?" said yes. 189 people signed up for the course during the year. Work on our Advanced Barn Owl Surveying and Mitigation (ABOSM) stalled due to the seasonal limitations of filming but hope to have it completed for April 2024.



Photo: Kevin Keatley

Crisis awareness - Raising awareness of the climate crisis is nothing new for us. The first Talk given by the Barn Owl Trust in 1988 contained a photograph of Didcot coal-fired power station and a strong message about the environmental consequences of burning fossil fuels. That was the same year the Intergovernmental Panel on Climate Change (the IPCC) was founded and before they started issuing such warnings. Today we still unashamedly use people's interest in Barn Owls as a way of increasing their environmental awareness because we know, and you know, that no single species can survive in isolation. For Barn Owls to thrive, the environment must thrive. As we can all see, this is not the case. According to the United Nations we are "on a highway to climate hell with our foot still on the accelerator". It's up to all of us to do everything we can.

Annual Reports such as these cannot possibly convey how much work actually goes on. Here we have given you a glimpse of the work our wonderful staff and volunteers do, so a huge thank you to all of them.

We would also like to express our sincere gratitude to all our supporters without whom none of this work could have been carried out. Thank you very much indeed.

David Ramsden MBE
Head of Conservation



Financial Report

This has been a remarkable year for legacies and donations in memory with the Trust receiving an unprecedented £262,055 in the year and notification of another £700,000 payment due after the year end which had to be included in these accounts. This pushed our income to an incredible £1,323,041, 340% of the previous year meaning that we needed to apply to the Charity Commission for an exemption from audit as this was an Extraordinary Circumstance and this was granted on 27th July 2023. We are always extremely grateful for the legacies and the gifts in memoriam we receive. It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the reserves to survive the years we have a deficit. Legacies not only enable the Trust to continue to achieve so much of our general conservation work, but they also allow us to invest in special projects including the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land, the creation of the two ponds in the LLP, the Meeting Room and the Solar Project. This year they have allowed us to plan and allocate funds for the office rebuild and the Trustees have already met to develop a plan to use the exceptional legacy, shown as an accrual in the accounts. At the time of writing, the office rebuild is underway and progress can be followed on the news pages of our website. Legacies accounted for 73% of our income with grants and donations at 14% - £178,859.

Our income from our charitable activities was 11% - £149,185 of total income and enables us to be less dependent on grant and legacy income. Our income from nestbox sales was 6% of income, however it was 9% less than 2022 at £74,451 (2022 - £82,136). We now pay VAT on income from nestboxes and have not passed this on to customers so a direct comparison with the previous year isn't straight-forward. Income from our training courses generated £57,743 (2022 & 2021 - nil, 2020 - £38,988) which accounted for 4% of our total income. Other charitable activities generated £16,991 (2022 - £41,545); a decrease of 59% compared to 2022 when we received payments from Kier Highways for project work. Fundraising and the sale of promotional goods were both up but together accounted for just 1% - £16,990 of income as did income from other sources - £15,952.

Overall expenditure increased by 13% to £404,246 (2022 - £359,056). Expenditure on Charitable Activities was £384,436; 13% higher than 2022 (£339,150). The cost of practical work increased by 23% to £197,586 (2022 - £160,082). The information and advice service costs decreased by 5% to £99,636 (2022 - £104,493). All salaries were increased by £2,000 across the scales during the year; this unusually high increase was due to the cost-of-living crisis. Total salaries increased by 20% to £252,433 (2022 - £209,591). The cost of fundraising decreased by 2% to £12,332 this year from £12,525 in 2022. Fundraising still accounts for just 3% of our total expenditure, and includes time spent applying for grants. We spent 1% more on promotional goods £7,478 (2022 - £7,381); this generated £14,939 income (2022 - £13,560). Support costs include telephone, repairs, overheads such as insurance, water and electricity, stationery, management, cost of payroll, and office cleaning. These necessary costs have increased by 14% over the year to £32,121 (2022 - £28,125) and account for 8% of expenditure. Our management costs

Continued on page 7

THE BARN OWL TRUST

BALANCE SHEET

AS AT 31st MARCH 2022

		2023	2022
		£	£
	Notes		
Fixed assets			
Tangible assets	5	45,530	42,010
Current assets			
Stock	6	13,016	12,911
Debtors	7	706,095	20,077
Cash at bank and in hand		792,712	557,157
		1,511,823	590,145
Liabilities			
Creditors - Amounts falling due within one year	8	21,762	15,358
Net current assets		1,490,061	574,787
Net assets		1,535,592	616,797
The funds of the charity:			
Unrestricted funds	9	1,503,894	592,834
Restricted funds	10	31,698	23,963
Total charity funds		1,535,592	616,797

SOFA Note 2.

Income

	2023	2022
	£	£
(a) Donations and legacies:		
Grants and donations	178,859	157,605
Legacies	962,055	87,571
	1,140,914	245,176
(b) Charitable activities:		
Nestboxes	74,451	82,136
Training courses	57,743	-
Other	16,991	41,545
	149,185	123,681
(c) Other trading activities:		
Fundraising	2,051	1,424
Promotional goods	14,939	13,560
	16,990	14,984
(d) Other income:		
Solar generation	4,890	4,637
Bank interest	5,051	570
Other	611	16
Sale of fixed assets	5,400	-
	15,952	5,223
	1,323,041	389,064

S.O.F.A. Statement of financial activity



		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		2023			2022		
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	2	1,115,994	24,920	1,140,914	219,865	25,311	245,176
Charitable activities	2	149,185	-	149,185	123,681	-	123,681
Other trading activities	2	16,990	-	16,990	14,984	-	14,984
Other Income	2	15,952	-	15,952	5,223	-	5,223
Total		1,298,121	24,920	1,323,041	363,753	25,311	389,064
Expenditure on:							
Raising funds	3	19,810	-	19,810	19,906	-	19,906
Charitable activities	3	369,853	14,583	384,436	315,062	24,088	339,150
Total		389,663	14,583	404,246	334,968	24,088	359,056
Net (expenditure)/income		908,458	10,337	918,795	28,785	1,223	30,008
Transfers between funds		2,601	(2,601)	-	16,568	(16,568)	-
Net movement in funds		911,059	7,736	918,795	45,353	(15,345)	30,008
Reconciliation of funds:							
Total funds brought forward		592,835	23,962	616,797	547,482	39,307	586,789
Total funds carried forward		1,503,894	31,698	1,535,592	592,835	23,962	616,797

Financial Report continued

have increased, mainly due to additional accountancy charges because of VAT; they are now 5.3% of total spend £21,441 (2022 - £13,822). Despite this, because of our volunteers, we can keep management and other costs down. Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

We saw a net surplus of £918,793 for the year (2022 - £30,008) however, of the unrestricted funds available to the Trust, the Trustees have allocated £406,339 as a reserve for the next financial year, and £965,555 for other projects including the Office Rebuild and allocation of the new legacy, leaving a general fund of £132,000 (2022 - £201,673). However, our fixed assets and stock account for £58,546 (2022 - £54,921) of this and considering the regular shortfall in income vs. expenditure (excluding legacies) we expect to have to start drawing on these reserves. The Trustees continue to look carefully at all outgoings.

The Barn Owl Trust has now reached a significant milestone, 35-years as a registered charity, and we are extremely grateful to all our supporters who have helped us over the years with donations, grants, legacies, and volunteer effort. We couldn't have done it without you.

Mark Pountney MAAT - Honorary Treasurer

SOFA Note 3

Expenditure

	Activities Undertaken Directly	Governance and Support Costs	Total 2023	Total 2022
	£	£	£	£
Raising funds:				
Fundraising	-	12,332	12,332	12,525
Promotional goods	-	7,478	7,478	7,381
	-	19,810	19,810	19,906
Charitable activities:				
Nestboxes	33,536	-	33,536	45,201
Training course	6,000	-	6,000	-
Practical work	210,643	-	210,643	160,081
Information and advice	99,636	-	99,636	104,493
Grants and donations	-	-	-	-
Support costs	-	32,121	32,121	28,125
Independent examination	-	2,500	2,500	1,250
	349,815	34,621	384,436	339,151
	349,815	54,431	404,246	359,057



Thank You

We are very grateful to the following charities, businesses and other organisations that have supported our work with grants, sponsorship or donations in kind during this financial year. Thank you!

29th May 1961 Charitable Trust
Alice Noakes Memorial Charitable Trust
Portreeve of Ashburton
Barker-Mill Foundation
Blair Foundation
Carron Charitable Settlement
Cecil Pilkington Charitable Trust
David and Julia Hunter Charitable Trust
Dr and Mrs Alfred Darlington Charitable Trust
Edna Smylie Memorial Fund
Fred & Marjorie Sainsbury Charitable Trust
Graham & Henreitta Somervell's Wildlife Trust
Grocers' Charity
Hamamelis
Ian Askew Charitable Trust
Joan Cullen Charitable Trust
Jack Patston Charitable Trust
Lindeth Charitable Trust
Lord Faringdon Charitable Trust
Lowther Charitable Settlement
Mabel Cooper Charity
Marjorie Coote Animal Charity Trust
Marsh Christian Trust
Michael and Shirley Hunt Charitable Trust
Pennycress Trust
PF Charitable Trust

Pilkington General Charity
Princess Anne's Charitable Trust
Radcliffe Foundation
The Offenheim Charitable Trust
Scott (Eredine) Charitable Trust
Sir John and Lady Heathcoat Amory's Charitable Trust
Stella Symons Charitable Trust
The Barry Green Memorial Foundation
The Cobalt Trust
The Dumbreck Charity
The Gerrick Rose Animal Trust
The John Swire 1989 Charitable Trust
The Lennox Hannay Charitable Trust
The Misses Barrie Charitable Trust
The Rainford Trust
The Sir Henry Angest Foundation
The SMB Charitable Trust
The William Dean Countryside and Educational Trust
Valerie Ayton Charitable Trust
Verdon-Smith Family Charitable Settlement
Veterinary Hospital Group
Wakefield Trust (Devon)
Walker 597 Animal Trust
Walter Guinness Charitable Trust
Wildlife Watching Supplies
William Geoffrey Harvey's Discretionary Settlement No 2

During this period we received legacies from:

Arthur Cooper Stafford, Barbara Joan Barber, Dr. Oliver Wilson, Edward John Layton, Elizabeth Mary Knibbs, Gillian Grimwood, Mrs Gillian Trevor, Heather Hynes, James Roy Ward, John Colebrook, Margaret Anne Davies, Maureen Theresa Bird, Pamela Fraser Bewley, Pamela Veronica Bower, Paula West, Pauline Laws and Peter Blood.

and Gifts in Memory of:

Alma Noakes, Clifford James, Dorothy Reed, Gwen Skuse, Irene Mary Harrison, Janet Crosby, Josephine Bailey, Mabel Hunt, Margaret Morgan, Martin Rowe, Michael David Davis, Mr & Mrs Cody, Nora Webber, Pamela Anne Brown, Patricia Siddons, Peter Bond, Richard Yonge, Sandra Reardon, Sylvia Elizabeth Linington, Timothy Boraston and Valerie Russell.

Rest In Peace



Donations from sponsored events and other fund-raising were received from:

Tracey Morris & Shelley Wright for sale of their Owl Mug Cosies, St Michael's Primary School for holding a charity sale, Catherine Williamson for funds from a plant sale, The Clockwork Moth Theatre Company for collecting donations whilst on tour, Christine Carter and the Bickington Lunch Club for holding a Soup fundraiser, Crosby High School for making and selling pine cone decorations, Sir Thomas Rich's School Boys for running a pop-up Cafe fundraiser, Josh McDowall for running the London Marathon, and Warley Road Primary Academy for holding a Winter Bazaar.

Thank you all so much for your support

The Barn Owl Trust

Annual Report

Year Ended 31 March 2023

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

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Year Ended 31 March 2023

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The Barn Owl Trust

Trustees and Advisors

Year Ended 31 March 2023

Accounts	Year ended 31 March 2023	
Registered Charity number	299 835	
BOT Environmental Enrolment Number	203 178	
Address	Waterleat Ashburton Devon TQ13 7HU	
Bankers	Triodos Bank UK Deanery Rd, Bristol BS1 5AS	Lloyds Bank 31 Fore Street Totnes Devon TQ9 5HH
Independent Examiners	Martin Hobbs BSc ACA Francis Clark LLP Sigma House Oak View Close Edginswell Park Torquay Devon TQ2 7FF	
Solicitors	Wollens The Harbour Side At, 67 The Terrace Torquay TQ1 1DP	
Trustees	Keith Grant Frances Ramsden Simon Wilson Kevin Keatley Edward McNeil	
Secretary	Gillian Gant	
Hon Treasurer	Mark Pountney <i>MAAT</i>	
Management Team	David Ramsden <i>MBE</i> <i>Head of Conservation</i> Gillian Gant <i>Office Manager</i>	

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2023

The Trustees present the charity's annual report for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the 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).

Structure, Governance and Management

The Barn Owl Trust is an unincorporated Trust and was formed by Deed of Trust on 25 December 1987. It is a registered charity, number 299835.

The Trustees meet at least quarterly throughout the year to evaluate activities, to review financial performance and for forward planning. Day-to-day running of the Trust is handled by the Management Team (David Ramsden and Gillian Gant) who liaise frequently with and are line-managed by individual Trustees as well as attending and reporting to Trustees meetings.

A new Trustee may be appointed by a majority vote of the Trustees recorded in the minutes and signed by the new Trustee. Decisions are taken by a majority of votes, and in case of equality of votes the Chairman has a second and casting vote. New Trustees are inducted through attendance at meetings before official appointment.

Our Deed states that the number of Trustees shall not be less than three nor more than five.

The Trustees have full and unrestricted powers of investing monies as decided by a majority.

The major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks; these include annually reviewing our Financial Reserves Policy.

Objectives and Activities

The main object of the Trust is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, and to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible.

The main areas of the Trust's work are practical conservation, education, provision of information and research; the Trust also provides training courses for ecological consultants from around the UK, a live owl emergency service, and a sanctuary and rehabilitation facility for injured owls. Practical conservation and rehabilitation work takes place mainly in Devon and Cornwall, but all other areas of work have national (and even international) significance. For instance, the free information and advice service is available via the worldwide web and by post and telephone. We are the main source of Barn Owl training for Ecological Consultants across the UK, enabling them to accurately assess site occupation and achieve mitigation and enhancement through the creation of clear recommendations. The Trust also manages 26 acres of land known as the Lennon Legacy Project (owned by the Barn Owl Legacy Trust - BOLT) which is a nature reserve for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management. The Trust encourages local people to become involved in the upkeep and monitoring of the ever-increasing biodiversity, offering a place of quiet solitude for those who need it.

Barn Owl Trust CIO (Charitable Incorporated Organisation)

The Pandemic in 2020 halted our plans to convert The Barn Owl Trust to a Charitable Incorporated Organisation (CIO). However, at a Trustee meeting on 27/10/2022 a draft CIO constitution was approved and submitted to the Charity Commission, the Barn Owl Trust (CIO) was registered on 21/12/2022. During the next financial year, we plan to transfer the assets and facilitate a smooth and seamless transition of legal status from the Charitable Trust called The Barn Owl Trust (Charity Number 299835) to a CIO called Barn Owl Trust (1201419).

BOT Environmental

BOT Environmental is an Unincorporated Association enrolled as an Environmental Body with Entrust (approved on 25 November 1998) to enable the Barn Owl Trust to obtain and use funds under the Landfill Tax Credit Scheme. There has been no BOT Environmental income or expenditure during the year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Achievements and Performance

The Trustees have given careful consideration, based upon the Charity Commission's guidance, to ensure that the Trust's activities are to the public benefit. This includes providing information and advice by email, telephone and via our website both on a national and international scale; dealing with enquiries is an essential and substantial part of the work by our team. During the year our website – barnowltrust.org.uk - received 795,503 page views (1,062,860 in the previous financial year) by 381,989 (480,762) unique visitors, that's an average of 2,179 (2,912) page views a day. Several issues may be contributing to this drop in numbers including our 'out of date' website theme which will affect our Google rankings, meaning the website appears lower in search results. An updated website is being worked on and will go live in the next financial year.

Our [YouTube channel](#) which has our short information/instructional films has had 133,313 (173,222) views this year and has 4,701 (4,141) subscribers. The most watched of our videos is 'How to Build a Barn Owl Nestbox for a tree' (22,354) replacing 'An introduction to the Barn Owl' which has previously been most popular. Our barnowlsurvey.co.uk website where we collect Barn Owl sites and sightings, has had 25,145 page views (32,828) and 12,066 users (13,329).

State of the UK Barn Owl Population 2022

Originally conceived as a one-off report in 2013, the State of the UK Barn Owl Population has become an annual publication due to the willingness of independent Barn Owl monitoring groups to voluntarily send us their results. This is a unique national role for the Barn Owl Trust as no other organisation collects this type of information from across the UK and publishes it on behalf of independent Barn Owl groups. Data was collected and analysed during the first part of 2023 and the [report was published](#) in April 2023.

The reports represent an incredible amount of work from a great number of experienced and dedicated individuals; between them, an impressive 5,404 potential nest sites were checked over the 2022 breeding period with 1,807 of these holding active Barn Owl nests. We checked sixty-one of our own annual monitoring sites during the breeding season and many groups of volunteers in different parts of the UK were able to monitor substantial numbers of Barn Owl nests and collectively contribute to a reliable impression of the 2022 breeding period. In Devon and Cornwall we found that overall it was a good year for nesting occupancy and average in terms of brood size. We found two pairs breeding simultaneously within eighty meters of each other, which increased nesting occupancy slightly because the two nestboxes were treated as one site.

Nationally 2022 was generally a very good year for breeding Barn Owls across the UK. Nesting occupancy was 37% above the average value, with an impressive 1,807 active nests recorded. Increases of over 50% in nesting occupancy were recorded in Cheshire, Leicestershire, Oxfordshire, Shropshire, Somerset, Staffordshire, Ulster, Warwickshire, Wiltshire and Yorkshire. Only West Berkshire (-5%), Buckinghamshire (-10%), Galloway (-8%), Jersey (-22%) and Sussex (-6%) reported declines in nesting occupancy. Despite the substantial increase in active Barn Owl nest sites, the overall mean brood size was only 3% higher than the average of all previous years. Across regions, the greatest increases in brood size were seen in East Cleveland (33%), Northumberland (27%), Somerset (33%), Suffolk (35%) and Wiltshire (27%). Only Jersey (-52%) and Warwickshire (-19%) observed noticeable decreases in brood size.

Health and Safety

Dr Pip Laker stepped into the role of H&S Monitor for the Trust in which she has excelled, making sure that all of our procedures and documents are up to date. Staff training in the year included Manual Handling, First Aid, Working at Height, and Fire Training.

Social Media

We have continued to develop our social media presence and now have 21,822 (20,755) followers on Facebook, 37,306 (37,164) on Twitter, and 964 (878) followers on Pinterest with over 55,500 monthly views sharing Barn Owl photos, nestbox building, gift ideas, owl art and crafts, and more. 'News Bytes' continues to be added to the News & Events pages of our website, pulling together all the items shared on social media during each month.

Lennon Legacy Project (LLP)

Guided walks around our 26-acre nature reserve resumed in April and included four winter bird walks. The land was named the Lennon Legacy Project after Ms Vivien Lennon whose money enabled us to purchase the site in 2001. At the end of 2021 the land was transferred to the Barn Owl Legacy Trust (BOLT) a CIO (1190997) which ensures its long-term future as a nature reserve. The Barn Owl Trust continues to use and manage the land to maintain and enhance its bio-diversity.

The site has benefitted tremendously during the year by the employment of an Intern, Harry Hingston, as trainee Reserve and Volunteer Co-ordinator in July. Having someone whose main role is spending time in the LLP has meant that a tremendous amount of practical work and wildlife monitoring was possible. We purchased two wildlife trail cameras which revealed amongst many other things, a visiting Woodcock in daylight, a Red Listed species. Harry has received training in Hedge laying, Spraying, Chainsaw and Brush cutting in addition to the more general H&S training given to other staff. We have increased the number of volunteers to the site, including students from the University of Plymouth. This year we completed hedge laying the North Park hedge with the help of volunteers. In April we used our own plough for the first time to prepare the winter bird food crop and then we broadcast the seed mix by hand. By mid-June the crop was two inches high.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Fodder Radish and Corn Marigold dominated the crop despite no seed being included in the mix. Linnets returned to the site in July and their numbers built up until peaking at 500+ in March 2023.

At the beginning of June, Western Power Distribution (WPD) apprentices returned to the site and replaced the bridges and boardwalks along the Apprentice Path, originally built by other WPD apprentices in 2010. They also began work on the first of three Field Shelters planned for the reserve, the materials for the first shelter and for the bridge and board walk restorations were provided by Western Power. This Field Shelter in the Main Field was completed by staff and volunteers in April 2023. We continued to record and report on the monthly changes in our online [Wildlife Diary](#).

The dramatic increases in biodiversity and bio-abundance because of our management of the site since 2002 have been remarkable. This provides yet more public benefit given that the survival of mankind depends upon healthy eco-systems particularly in a landscape where most potential wildlife habitat is impoverished by intensive farming systems.

Liaison with Ulster Wildlife Trust

In September Senior Conservation Officer Matt Twiggs and Conservation and Science Officer Mateo Ruiz visited the Ulster Wildlife Trust (UWT). The possibility of a visit had initially been discussed as far back as Autumn 2019, but the trip was postponed twice due to Covid. Barn Owls are rare in Northern Ireland. UWT have recorded only seven nests, not all in the same breeding season, and they estimate there are probably no more than fifteen nests across the whole of the province. They erect about twenty nestboxes a year and monitor around fifty, although this is increasing. The small mammal population is quite different in Northern Ireland (NI); there are no Field Voles or Common Shrews, which are so important to Barn Owls in Great Britain. Consequently, the Wood Mouse takes on much greater dietary importance, with Brown Rat coming in second in more urban habitats and Pygmy Shrew in more rural ones. The visit included a trip to UWT's new land at their Slievenacloy Reserve in the Belfast Hills, a farm visit, a Barn Owl Working Group meeting at Castle Espie, a Wildfowl and Wetlands Trust reserve at Strangford Lough and a visit to a Barn Owl nest site owned by the National Trust. One of the tree boxes there had been used for nesting in 2022, but unfortunately had attracted the attention of a Pine Marten. Of the brood of four, one had died of natural causes, two were killed, with only one being taken away by the Marten, and one survived. Pine Martens are fairly common in NI, despite being a protected species, and this is a concerning development in light of the relative rarity of Barn Owls there.

Other Projects

In the financial year 2018-2019 we marked out three areas in the LLP with over 500 fence posts, which incidentally the birds are enjoying as perches. This is where we managed creeping thistle in different ways with the aim of publishing a report with recommendations as to the most effective way to deal with this invasive species in rough grassland. This year we counted the thistles again in July to discover whether there have been any aftereffects of the various management prescriptions. The report, being compiled by Dr Mateo Ruiz in his role as Conservation and Science Officer is due to be completed in the coming financial year.

Last year we began an exciting new project in liaison with Devon Birds to purchase and install cameras in 25 wild Barn Owl sites to minimise disturbance when monitoring. Once again problems with both our vehicles and staff recruitment meant that fieldwork was restricted, however ten are now installed across the county and we have recruited a staff member to install the remainder as soon as the next breeding season is over.

A thermal image monocular was purchased during the year with grant funding, to facilitate the monitoring of wildlife on the reserve during daylight and night. This also allows us to tell if nestboxes are occupied without disturbing the birds/mammals and should be particularly useful during Barn Owl monitoring visits.

The 'Wings of Change' presentation for schools and youth groups has been a staple part of the Trust's work since 1988 and is given in-person, on-line and is available on DVD. This year the team has been working on a new and updated presentation – 'Flying into the Future'.

Core Activities

These include keeping our UK Barn Owl Directory up to date which has helped to reduce the burden of our enquiries. It contains three types of contact: Barn Owl Groups and Projects, Owl Carers and Rehabilitators, and Professional Surveyors trained by us. Anyone who wants to contact their local Barn Owl group, find a trained surveyor for their development site, or find someone local who is willing to take in an injured owl, can go to the directory (on our website) and click on their county.

Other national roles for the Barn Owl Trust that were maintained throughout the year included the reporting of sightings, roosts and nest sites by members of the public via www.barnowlsurvey.org.uk.

In April our Barn Owl Ecology, Surveys and Signs (BOESS) on-line course was launched which enabled us to reach a wider audience. We were concerned that it might not receive the positive response that our in-person courses did between 2005 and Covid, however all participants have been asked for comments and we are delighted to have received wonderful and extremely encouraging observations. Although some people would have appreciated an in-person section, we have had an overwhelming amount of positive feedback, including some people saying it's the best online course they have ever

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

completed. 100% of the people who responded to "Did you enjoy the BOESS course?" said yes. 189 people signed up for the course during the year. All Admin staff are offered the BOESS course as part of their employment, this helps to expand their Barn Owl knowledge which is useful when assisting with enquiries.

Work on the Advanced Barn Owl Surveying and Mitigation (ABOSM) course is in preparation, and we hope to have it completed for April 2024.

Nestbox building

All the nestboxes we erect are purpose-made by us and in 2009 in response to requests from the general public we started selling nestboxes. In January 2022 we had to register for VAT as income from nestboxes (and their carriage) took us over the VAT threshold. We made the decision to hold the prices and absorb VAT cost ourselves. Income from nestbox sales has decreased by 9% during the year as a result. We have increased the hours of our nestbox team of five, from working six to eight days between them. Sale of boxes is a significant source of income which helps support the cost of running our Conservation Team.

However, for the Barn Owl Trust, selling nestboxes is not a commercial venture but a way of delivering evidence-based conservation objectives. Our nestboxes are a much better design for Barn Owls than many of those we come across during fieldwork where nestling Barn Owls have fallen and died. In supplying well-built and well-designed nestboxes, we are helping to ensure that birds are provided with longer lasting and, above all, safer nesting places, hence the decision to not increase the price despite VAT and cost of materials increasing.

Other work

After a two year pause due to Covid, in June and July we attended the County Shows in Devon and Cornwall. 'Restoring the Balance' talks (11) and school visits (7) restarted, both online and in person. On-line talks have meant that we can reach a much broader (geographical) audience. Twenty-four 'Climate and Ecological Crisis? What's all the fuss about?' talks were given by our Head of Conservation. We also attended the following events: Celebrate Start Bay, Meldon Wildlife Festival, FarmWise, Conservation Chat UK and a Thorncombe Environment Group event.

Care for the resident owls in our sanctuary is ongoing and we continue to receive a small number of casualties which are released back into the wild whenever possible. We hosted two students on work experience, Elsa and Daniel, to give them a taste of working with the Trust. We continued to liaise with Barn Owl workers in the UK and in other countries and to work with [Ambios](#) who deliver nature/conservation training.

Issues 68 and 69 of Feedback, the Trust's bi-annual magazine, were produced for our supporters during the year, with issue 68 including our 2021 Annual Report. Back issues of Feedback are available on our website.

There have been several staff changes during the year. We were very sorry to lose Senior Conservation Officer Matt Twiggs when he moved on to work for Natural England after sixteen years here.

Sam Tully joined us in April as a member of the Admin team, initially for one day a week and then increased to two. She has now taken on our fundraising and legacy roles. Aiden Lawley joined the Nestbox team also in April, initially for one day a week and then increased to two. Harry Hingston became our first Intern in July on a 15-month training placement as a Reserve and Volunteer Co-ordinator, Tim Wilkins joined us for two days a week as an Assistant Conservation Officer (ACO) in February and he will complete the Barn Owl Camera Monitoring Project later in the year. Holly Stewart joined at the same time as Tim as an ACO but only stayed a month as she decided the role wasn't for her. Similarly, Helen Nathanson began work in the Admin team but decided it wasn't right for her. In total we now employ eighteen staff members and are planning to recruit another Assistant Conservation Officer in the new financial year.

The Trust's Green Audit was put on hold over the last couple of years. However, we continue to review everything we use, purchase, sell and manufacture to minimise our carbon footprint. This includes fuel and energy consumption as well as where we deposit our money (divestment of our funds from banks that support the fossil fuel industry). At the end of last year, we purchased an electric estate car to use for fieldwork, and this year we had the first of our Electric Vehicle Charging Points installed.

As those of you that have supported us for some time know we have always given environmental and ethical consideration to our activities and to the purchasing of resources but with the Climate Crisis continuing to deepen we felt the need to do more. See our plans for future periods.

Here at the Trust, we make use of recycled paper, envelopes and packaging, sales goods from recycled material and ethically sourced materials; organic tea, coffee and milk are purchased for the office. Our recycling scheme collects a vast range of items including used ink cartridges, stamps, mobile phones and jewellery; our income from this source dramatically increased this year to £611 (£15.53), likely due to a concerted effort to declutter.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Financial Review

The operating results, together with the Balance Sheet and notes are shown on pages 11 to 19. The total incoming resources for the year to 31 March 2023 were £1,323,041, an increase of £933,977 on 2022 (340%). Much of this was accounted for by a legacy of £700,000 notified to us in the year but not received until after the year end. It has been treated as accrued income in note 7. Our restricted grants in the year decreased by 2% from £25,311 in 2022 to £24,920 and unrestricted donations from Charitable Trusts was up by 16% at £53,025 (2022 - £45,898). We saw a net surplus of £918,795 for the year (2022 - £30,008).

Combined income from grants, legacies and donations saw an increase of 465% on the previous year at £1,140,914 (2022 - £245,176) accounting for 86% of total income (2022 - 63%). We saw a 50% increase in individual donations at £36,134 (2022 - £24,111). Our Friends scheme income remained the same as last year, but we did see an 8% decrease in income from Adoptions. Volunteer fund-raising also increased by 15% to £1,304 (2022 - £1,135).

Legacy and gifts in memorium income were up by 1099% at £962,055 (2022 - £87,570.86) accounting for 73% of total income for the year (2022 - 23%). We are always extremely grateful for the legacies and the gifts in memoriam we receive. It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the reserves to survive the years we have a deficit. Legacies not only enable the Trust to continue to achieve so much of our general conservation work, but they also allow us to invest in special projects including the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land, the creation of the two ponds in the LLP, the Meeting Room and the Solar Project. This year they have allowed us to plan and allocate funds for the office rebuild and the Trustees have already met to develop a plan to use the exceptional legacy, shown as an accrual in the accounts, effectively.

Our income from our charitable activities enables us to be less dependent on grant and legacy income. Our income from nestbox sales was 6% of income, however it was 9% less than 2022 at £74,451 (2022 - £82,136). We now pay VAT on income from nestboxes and have not passed this on to customers so a direct comparison with the previous year isn't clear. Income from our training courses generated £57,743 (2022 & 2021 - nil, 2020 - £38,988) which accounted for 4% of our total income. Other charitable activities generated £16,991 (2022 - £41,545); a decrease of 59% compared to 2022 when we received payments from Kier Highways for project work.

Fundraising income was 44% higher than 2022 at £2,051 (2022 - £1,424) most of which came from our Annual Draw. Income from sales goods was also up by 10% at £14,939 (2022 - £13,560). Our solar panels, which still attract the 'feed-in' tariff, generated £4,890 (2022 - £4,637); 5% more than the previous year.

Overall expenditure increased by 13% to £404,246 (2022 - £359,056). Expenditure on Charitable Activities was £384,436; 13% higher than 2022 (£339,150). The cost of practical work increased by 23% to £197,586 (2022 - £160,082). The information and advice service costs decreased by 5% to £99,636 (2022 - £104,493). All salaries were increased by £2,000 across the scales during the year; this unusually high increase was due to the cost-of-living crisis. Total salaries increased by 20% to £252,433 (2022 - £209,5910).

The cost of fundraising decreased by 2% to £12,332 this year from £12,525 in 2022. Fundraising still accounts for just 3% of our total expenditure, and includes time spent applying for grants. We spent 1% more on promotional goods £7,478 (2022 - £7,381); this generated £14,939 income (2022 - £13,560).

Support costs include telephone, repairs, overheads such as insurance, water and electricity, stationery, management, cost of payroll, and office cleaning. These necessary costs have increased by 14% over the year to £32,121 (2022 - £28,125) and account for 8% of expenditure. Our management costs have increased mainly due to additional accountancy charges due to VAT; they are now 5.3% of total spend £21,441 (2022 - £13,822). Despite this, because of our volunteers, we can keep management and other costs down. Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

Of the unrestricted funds available to the Trust, the Trustees have allocated £406,339 as a reserve for the next financial year, and £965,555 for other projects including the Office Rebuild and allocation of the new legacy, leaving a general fund of £132,000 (2022 - £201,673). However, our fixed assets and stock account for £58,546 (2022 - £54,921) of this and considering the regular shortfall in income vs. expenditure (excluding legacies) we expect to have to start drawing on these reserves. The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times. It is these reserves that will allow us to continue in these post lockdown times and to work out a way forward.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Plans for Future Periods

A new presentation for schools and youth groups will be completed in the new financial year. 'Flying into the Future' is a story about Barn Owls that live on two different farms. It begins in the present day and flies into the future to follow events that happen to the Barn Owls on the two farms over the course of fifty years. The story introduces Barn Owl biology/ecology and explores the challenges climate change is creating for these owls (and other wildlife) and what can be done to help this. 'Flying into the Future' will replace the 'Wings of Change' story which has been given in different formats since 1988, unless it's specifically requested.

During the year an upgrade of our website began. This involves creating hundreds of new pages in a new style (theme) and transferring the content which will result in a 'new-look' mobile-friendly site. This work is due to be completed in the next financial year.

A significant legacy from Peter Blood and other legacies during the year enabled the Trustees to apportion funds for the rebuild of the office. The existing wooden building was originally built just after the second World War with additional insulation and extensions built when we started using it as an office in the early 1990's. The whole thing was done by volunteers and on a 'shoestring' budget. In 2011 we had a purpose-built Meeting Room added using funds from a legacy from Norman Alderson. Prior to Covid this room hosted training courses and visitors to the Trust and LLP for walks, talks and workshops. Post-pandemic the Conservation Team (CT) moved into the Meeting Room to allow for better social distancing and because their old room was damp and needed repair. The Meeting Room has been a more pleasant working environment. Winters have been very cold in the old office with rooms slow to heat up and electric heaters using lots of energy. During the summer fans are needed to cool the space, again using lots of energy. With the whole building needing significant repairs and redecoration the Trustees decided that replacing the old offices with an energy efficient new build would be more cost effective and efficient than trying to keep the old building going. It would also be a more pleasant environment for the staff and volunteers, helping to future proof the Trust. Although a significant outlay is needed for the rebuild, we expect to see savings in energy consumption and a return on the expenditure over time, rather like the solar panels which were installed in 2012 and made possible by a legacy from Peggy May Fullman.

In preparation for the rebuild the Admin Team will join the Conservation Team in the Meeting Room for the summer. Huge quantities of archive material must be scanned and shredded, and the accumulation of 35-years' worth of 'stuff' needs to be sorted and stored or disposed of. In keeping with our policy of recycling we intend to reuse as much as possible. It is a mammoth task alongside keeping the day-to-day activities of the Trust running smoothly. Huge thanks must go to Darren Thomas of A-Tec Design for designing the building and doing the drawings for the planning application and building control. We are truly grateful for his support.

We are still hoping to purchase an electric van when a suitable one becomes available on the market. The vehicle will need the capacity for 200+ miles and for towing the Trust's display trailer which we use at shows and events.

The Creeping Thistle research project, in which we are comparing the most effective way to deal with this invasive species, is due to be completed in the coming financial year.

Dates are organised for guided walks around our nature reserve this year and next year, after the rebuild, we hope to be able to invite visitors back to the Meeting Room. A new area has been selected for this year's Winter Bird Crop, to try and reduce the dominance of Fodder Radish and Corn Marigold. This will be ploughed and seeded as soon as the weather allows.

Having completed the first of the three Field Shelters, we plan to complete the others, depending on funds and time available. All three provide shelter for the resident goats and also provision for Swallows, Bats, small bird nestboxes and a small mammal feeding station.

The Trustees have been delighted with the results of our Reserves Officer & Volunteer Co-ordinator Intern, who has primarily been managing the LLP and encouraging volunteer involvement. Originally, this post was designed to last for fifteen months, but the Trustees plan to keep the post when the internship finishes as a long-term, permanent role.

Prior to the Covid Pandemic the Trustees had proposed and agreed to convert the Trust from a Registered Charity to a Charitable Incorporated Organisation (CIO) thereby future proofing the organisation and making it easier to recruit future Trustees by limiting personal liability. Following approval at the Trustee Meeting of 27/10/2022 of a draft CIO constitution, a new CIO was registered by the Charity Commission on 21/12/2022. During the next financial year, we plan to transfer the assets and facilitate a smooth and seamless transition of legal status from the Charitable Trust called The Barn Owl Trust (Charity Number 299835) to a CIO called Barn Owl Trust (1201419).

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

The £700,000 legacy from Gillian Grimwood, notified to us during the financial year covered by this report but received in the next financial year, is the largest legacy, by far, that the Barn Owl Trust has ever received. As with all legacy income, the Trustees want to use the funds most effectively to 'conserve Barn Owls and the Environment'. Because this was such a large amount an Extraordinary Trustees Meeting was held in May 2023 where ideas generated by the staff, volunteers and trustees were discussed and a plan was drawn up. Therefore, the legacy has been ring-fenced by the Trustees under Other Projects in Designated Funds (note 9. in the accounts).

The Trust is now in its 35th year and we have a great team here of both staff and volunteers, together we have achieved a tremendous amount over the last three decades. To ensure that the team can continue its work of ***Conserving the Barn Owl and its Environment*** we need to find people with the skills, passion and enthusiasm to guide the organisation through the next thirty years!

Being a Trustee is a voluntary (unpaid) position with the legal and moral responsibility for overseeing the direction of the organisation. The day-to-day responsibility for running the Trust is delegated to the senior staff who are recruited, managed by and report regularly to the Trustees. We'd like to hear from anyone interested in becoming a Trustee, please write to our Chairman Keith Grant telling us why.

In addition to our general work of dealing with enquiries, we will continue our practical conservation such as annual monitoring, site visits and nestboxing, school visits, adult talks, and caring for resident and casualty birds, plans for this year include the on-going development of our two websites www.barnowltrust.org.uk and www.barnowlsurvey.org.uk. We will also maintain our Barn Owl Directory to find local contacts for Barn Owl conservation, Barn Owl casualties and local Barn Owl surveys. We will continue to use social media presence to raise awareness both of the species and our work. We will continue to pull UK figures together and publish the 'State of the UK Barn Owl Population' results annually.

Wherever possible we will work with other groups both in the UK and abroad to promote Barn Owl conservation and we will be working at a local level to promote and support our local authorities, town, district and county who have all declared a Climate Emergency.

We will continue to monitor the Health & Safety Executive's (HSE) position on the future of second-generation rodenticides (SGAR's) and the industry-led Stewardship Regime that has so far failed to reduce wildlife poisoning. We will also continue to lobby for the implementation of recommendations from research projects, and to develop educational and training activities and resources, to target practical conservation projects (e.g., the provision of nestboxes) whilst trying to ensure that any development is sustainable, thereby reducing the Trust's dependency on legacy income to support core costs.

We aim to attract more grant funding and donations to fund our work, this despite the predicted recession.

Financial Reserves Policy

Prudence dictates that because expenditure generally exceeds income (excluding legacies), reserves have been allocated (based on the last 'normal' year's expenditure) to ensure that the Trust can function during the forthcoming year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Statement of Trustees' Responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2023

I report to the trustees on my examination of the accounts of The Barn Owl Trust for the year ended 31 March 2023, which are set out on pages 11 to 19.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

The charity's total income for the year exceeded £1,000,000 and so an audit would ordinarily be required. However, on 27 July 2023 the Charity Commission granted a dispensation from that requirement, under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008 and an independent examination has therefore taken place rather than an audit.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Martin Hobbs BSc ACA

Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Edginswell Park
Torquay
Devon
TQ2 7FF

The Barn Owl Trust

Statement of Financial Activities

Year Ended 31 March 2023

		March 2023			March 2022		
		£			£		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from:							
Donations and legacies	2	1,115,994	24,920	1,140,914	219,865	25,311	245,176
Charitable activities	2	149,185	-	149,185	123,681	-	123,681
Other trading activities	2	16,990	-	16,990	14,984	-	14,984
Other Income	2	15,952	-	15,952	5,223	-	5,223
Total		1,298,121	24,920	1,323,041	363,753	25,311	389,064
Expenditure on:							
Raising funds	3	19,810	-	19,810	19,906	-	19,906
Charitable activities	3	369,853	14,583	384,436	315,062	24,088	339,150
		389,663	14,583	404,246	334,968	24,088	359,056
Net (expenditure)/income		908,458	10,337	918,795	28,785	1,223	30,008
Transfers between funds		2,601	(2,601)	-	16,568	(16,568)	-
Net movement in funds		911,059	7,736	918,795	45,353	(15,345)	30,008
Reconciliation of funds:							
Total funds brought forward		592,835	23,962	616,797	547,482	39,307	586,789
Total funds carried forward		1,503,894	31,698	1,535,592	592,835	23,962	616,797

The Barn Owl Trust

Balance Sheet

Year Ended 31 March 2023

			March	March
			2023	2022
	Notes	£	£	£
Fixed assets				
Tangible assets	5		45,531	42,010
Current assets				
Stock	6	13,016		12,911
Debtors	7	706,095		20,077
Cash at bank and in hand		792,712		557,157
		<u>1,511,823</u>		<u>590,145</u>
Liabilities				
Creditors - Amounts falling due within one year	8	21,762		15,358
		<u>21,762</u>		<u>15,358</u>
Net current assets			<u>1,490,061</u>	<u>574,787</u>
Net assets			<u>1,535,592</u>	<u>616,797</u>
The funds of the charity:				
Unrestricted funds	9		1,503,894	592,835
Restricted funds	10		31,698	23,962
Total charity funds			<u>1,535,592</u>	<u>616,797</u>

Approved by the Trustees on and signed on their behalf by:

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2023

1. Accounting Policies

(a) Basic of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 (FRS102)) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional and presentational currency of these financial statements is sterling.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Income recognition

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

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

(c) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets except freehold land are included at cost and are depreciated by equal annual instalments over their expected useful lives at the following rates:

Units	10% to 20% Straight line, leaving residual values
Vehicles	25% Straight line, leaving residual values
Others	33% Straight line

(e) Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. There was no stock take of sales goods at Year End due to the Lockdown and furloughing of staff.

(f) Pension contributions

Pension contributions payable under a defined contribution scheme are charged to the SOFA as and when paid.

(g) Fund accounting

- i. The Charity's general funds consist of funds which the Charity may use for its charitable purposes at its discretion.
- ii. The Charity has designated certain funds for specific purposes. There is no legal force for the designations and further details of the funds can be found in Note 9.
- iii. The Charity has various restricted funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. Further details of the funds can be found in Note 10.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

1. Accounting Policies

(h) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. The charity holds the following financial instruments, all of which are considered to be basic:

- Short term debtors and creditors
- Cash and bank balances

2. Income

	March 2023	March 2022
	£	£
Donations and legacies:		
Grants and donations	178,859	157,605
Legacies	962,055	87,571
	<u>1,140,914</u>	<u>245,176</u>
 Charitable activities:		
Nestboxes	74,451	82,136
Training courses	57,743	-
Other (Talks, p&p, Misc)	16,991	41,545
	<u>149,185</u>	<u>123,681</u>
 Other trading activities:		
Fundraising	2,051	1,424
Promotional goods	14,939	13,560
	<u>16,990</u>	<u>14,984</u>
 Other income:		
Solar generation	4,890	4,637
Bank interest	5,051	570
Other (recycling)	611	16
Sale of fixed assets	5,400	-
	<u>15,952</u>	<u>5,223</u>
	<u>1,323,041</u>	<u>389,064</u>

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

Note 3. Expenditure	Activities Undertaken Directly £	Governance and Support Costs £	March 2023 Total £	March 2022 Total £
Raising funds:				
Fundraising	-	12,332	12,332	12,525
Promotional goods	-	7,478	7,478	7,381
	-	19,810	19,810	19,906
Charitable activities:				
Nestboxes	46,593	-	46,593	45,201
Training courses	6,000	-	6,000	-
Practical work	197,586	-	197,586	160,081
Information and advice service	99,636	-	99,636	104,493
Grants & Donations	-	-	-	-
Support costs	-	32,121	32,121	28,125
Independent examination	-	2,500	2,500	1,250
	349,815	34,621	384,436	339,150

4. Salaries & Pensions

	March 2023 £	March 2022 £
Wages & salaries	220,135	186,737
Social security costs	19,649	11,373
Pension Contributions	12,649	11,481
	252,433	209,591

During the year the Trust employed a total of 19 staff, 7 full time and 12 part time (2022: 16 staff).

No employee received employee benefits (excluding employer pension costs) of more than £40,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

5: Fixed Assets - Lead Schedule

	Units	Furniture & Equipment	Vehicles	Total
	£	£	£	£
Cost				
As at 31st March 2022	60,977	41,811	128,788	231,576
Additions	-	9,674	9,000	18,674
Disposals	-	3,478	13,689	17,167
As at 31st March 2023	60,977	48,007	124,099	233,083

Depreciation

As at 31st March 2022	59,977	36,379	93,210	189,566
Charge for the year	-	3,241	10,912	14,153
Disposals	-	3,478	12,689	16,167
As at 31st March 2023	59,977	36,142	91,433	187,552

Net Book Value

As at 31st March 2022	1,000	5,432	35,578	42,010
As at 31st March 2023	1,000	11,865	32,666	45,531

5: Fixed Assets - Lead Schedule

	Units	Furniture & Equipment	Vehicles	Total
	£	£	£	£
Cost				
As at 31st March 2021	122,393	39,614	103,205	265,212
Additions	-	2,197	25,583	27,780
Disposals	61,416	-	-	61,416
As at 31st March 2022	60,977	41,811	128,788	231,576

Depreciation

As at 31st March 2021	117,191	29,557	82,158	228,906
Charge for the year	4,202	6,822	11,052	22,076
Deleted on disposals	61,416	-	-	61,416
As at 31st March 2022	59,977	36,379	93,210	189,566

Net Book Value

As at 31st March 2021	5,202	10,057	21,047	36,306
As at 31st March 2022	1,000	5,432	35,578	42,010

Units include Meeting Room.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

6. Stock	March	March
	2023	2022
	£	£
Promotional Goods	13,016	12,278
Nestboxes	-	633
	13,016	12,911

During the year the cost of stock was £52,845 (2022 - £51,170)

7. Debtors	March	March
	2023	2022
	£	£
Trade debtors	2,659	16,785
Prepayments and accrued income	703,436	2,447
Vat receivable	-	845
	706,095	20,077

8. Creditors – amounts falling due within one year	March	March
	2023	2022
	£	£
Trade creditors	12,726	11,256
Accruals and deferred income	3,000	1,250
Taxation and social security	3,923	2,852
VAT Liability	2,113	-
	21,762	15,358

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

9. Unrestricted Income Funds

Year Ended 31st March 2023	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Designated Funds					
Reserves Policy	358,162	-	-	48,177	406,339
Other Projects	33,000	700,000	(19,627)	252,182	965,555
Total designated funds	391,162	700,000	(19,627)	300,359	1,371,894
Unrestricted general fund	201,673	598,121	(370,036)	(297,758)	132,000
Total Unrestricted Funds	592,835	1,298,121	(389,663)	2,601	1,503,894

9. Unrestricted Income Funds

Year Ended 31st March 2022	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Designated Funds					
Reserves Policy	322,740	-	-	35,422	358,162
Other Projects	3,000	-	(2,197)	32,197	33,000
Total designated funds	325,740	-	(2,197)	67,619	391,162
Unrestricted general fund	221,742	363,753	(332,771)	(51,051)	201,673
Total Unrestricted Funds	547,482	363,753	(334,968)	16,568	592,835

10. Restricted Income Funds

Year Ended 31st March 2023	Fund Balance				Fund Balance
	b/f	Income	Expenditure	Transfers	c/f
	£	£	£	£	£
Fixed Assets	17,693	-	-	(2,601)	15,092
Barn Lift £3,000 retained for 5 years servicing	2,103	-	(315)	-	1,788
Charging Stations	-	1,500	-	-	1,500
Field Shelters	-	11,000	(1,470)	-	9,530
Remote Monitoring Project	1,782	-	(210)	-	1,572
Reserve Officer/ Intern	-	4,500	(4,500)	-	-
Volunteers / LLP	-	7,920	(6,948)	-	972
Website	2,384	-	(1,140)	-	1,244
	<u>23,962</u>	<u>24,920</u>	<u>(14,583)</u>	<u>(2,601)</u>	<u>31,698</u>

10. Restricted Income Funds

Year Ended 31st March 2022	Fund Balance				Fund Balance
	b/f	Income	Expenditure	Transfers	c/f
	£	£	£	£	£
Fixed Assets	25,123	-	-	(7,430)	17,693
Barn Lift £3,000 retained for 5 years servicing	2,662	-	(559)	-	2,103
Conservation	-	9,900	(9,900)	-	-
Electric Vehicle	9,138	-	-	(9,138)	-
Furlough Grants	-	10,111	(10,111)	-	-
Remote Monitoring Project	-	5,000	(3,218)	-	1,782
Website	2,384	-	-	-	2,384
Wildbird food Crop	-	300	(300)	-	-
	<u>39,307</u>	<u>25,311</u>	<u>(24,088)</u>	<u>(16,568)</u>	<u>23,962</u>

The Barn Lift servicing, Charging Station, Field Shelters, Remote Monitoring, Volunteers/LLP and the Website funds of £16,606 are held in current assets. The remaining restricted funds of £15,092 are held in fixed assets

11. Related Party Transactions

During the year £12,615 (2022: £10,309.87) was paid to Trustee Frances Ramsden, for accountancy, financial management, promotion, design and training. Head of Conservation – David Ramsden received a salary £23,675.27. During the year the Trust leased land and buildings from David and Frances Ramsden for a peppercorn rent.

The Barn Owl Trust

Annual Report

Year Ended 31 March 2023

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

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Year Ended 31 March 2023

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The Barn Owl Trust

Trustees and Advisors

Year Ended 31 March 2023

Accounts	Year ended 31 March 2023	
Registered Charity number	299 835	
BOT Environmental Enrolment Number	203 178	
Address	Waterleat Ashburton Devon TQ13 7HU	
Bankers	Triodos Bank UK Deanery Rd, Bristol BS1 5AS	Lloyds Bank 31 Fore Street Totnes Devon TQ9 5HH
Independent Examiners	Martin Hobbs BSc ACA Francis Clark LLP Sigma House Oak View Close Edginswell Park Torquay Devon TQ2 7FF	
Solicitors	Wollens The Harbour Side At, 67 The Terrace Torquay TQ1 1DP	
Trustees	Keith Grant Frances Ramsden Simon Wilson Kevin Keatley Edward McNeil	
Secretary	Gillian Gant	
Hon Treasurer	Mark Pountney <i>MAAT</i>	
Management Team	David Ramsden <i>MBE</i> <i>Head of Conservation</i> Gillian Gant <i>Office Manager</i>	

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2023

The Trustees present the charity's annual report for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the 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).

Structure, Governance and Management

The Barn Owl Trust is an unincorporated Trust and was formed by Deed of Trust on 25 December 1987. It is a registered charity, number 299835.

The Trustees meet at least quarterly throughout the year to evaluate activities, to review financial performance and for forward planning. Day-to-day running of the Trust is handled by the Management Team (David Ramsden and Gillian Gant) who liaise frequently with and are line-managed by individual Trustees as well as attending and reporting to Trustees meetings.

A new Trustee may be appointed by a majority vote of the Trustees recorded in the minutes and signed by the new Trustee. Decisions are taken by a majority of votes, and in case of equality of votes the Chairman has a second and casting vote. New Trustees are inducted through attendance at meetings before official appointment.

Our Deed states that the number of Trustees shall not be less than three nor more than five.

The Trustees have full and unrestricted powers of investing monies as decided by a majority.

The major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks; these include annually reviewing our Financial Reserves Policy.

Objectives and Activities

The main object of the Trust is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, and to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible.

The main areas of the Trust's work are practical conservation, education, provision of information and research; the Trust also provides training courses for ecological consultants from around the UK, a live owl emergency service, and a sanctuary and rehabilitation facility for injured owls. Practical conservation and rehabilitation work takes place mainly in Devon and Cornwall, but all other areas of work have national (and even international) significance. For instance, the free information and advice service is available via the worldwide web and by post and telephone. We are the main source of Barn Owl training for Ecological Consultants across the UK, enabling them to accurately assess site occupation and achieve mitigation and enhancement through the creation of clear recommendations. The Trust also manages 26 acres of land known as the Lennon Legacy Project (owned by the Barn Owl Legacy Trust - BOLT) which is a nature reserve for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management. The Trust encourages local people to become involved in the upkeep and monitoring of the ever-increasing biodiversity, offering a place of quiet solitude for those who need it.

Barn Owl Trust CIO (Charitable Incorporated Organisation)

The Pandemic in 2020 halted our plans to convert The Barn Owl Trust to a Charitable Incorporated Organisation (CIO). However, at a Trustee meeting on 27/10/2022 a draft CIO constitution was approved and submitted to the Charity Commission, the Barn Owl Trust (CIO) was registered on 21/12/2022. During the next financial year, we plan to transfer the assets and facilitate a smooth and seamless transition of legal status from the Charitable Trust called The Barn Owl Trust (Charity Number 299835) to a CIO called Barn Owl Trust (1201419).

BOT Environmental

BOT Environmental is an Unincorporated Association enrolled as an Environmental Body with Entrust (approved on 25 November 1998) to enable the Barn Owl Trust to obtain and use funds under the Landfill Tax Credit Scheme. There has been no BOT Environmental income or expenditure during the year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Achievements and Performance

The Trustees have given careful consideration, based upon the Charity Commission's guidance, to ensure that the Trust's activities are to the public benefit. This includes providing information and advice by email, telephone and via our website both on a national and international scale; dealing with enquiries is an essential and substantial part of the work by our team. During the year our website – barnowltrust.org.uk - received 795,503 page views (1,062,860 in the previous financial year) by 381,989 (480,762) unique visitors, that's an average of 2,179 (2,912) page views a day. Several issues may be contributing to this drop in numbers including our 'out of date' website theme which will affect our Google rankings, meaning the website appears lower in search results. An updated website is being worked on and will go live in the next financial year.

Our [YouTube channel](#) which has our short information/instructional films has had 133,313 (173,222) views this year and has 4,701 (4,141) subscribers. The most watched of our videos is 'How to Build a Barn Owl Nestbox for a tree' (22,354) replacing 'An introduction to the Barn Owl' which has previously been most popular. Our barnowlsurvey.co.uk website where we collect Barn Owl sites and sightings, has had 25,145 page views (32,828) and 12,066 users (13,329).

State of the UK Barn Owl Population 2022

Originally conceived as a one-off report in 2013, the State of the UK Barn Owl Population has become an annual publication due to the willingness of independent Barn Owl monitoring groups to voluntarily send us their results. This is a unique national role for the Barn Owl Trust as no other organisation collects this type of information from across the UK and publishes it on behalf of independent Barn Owl groups. Data was collected and analysed during the first part of 2023 and the [report was published](#) in April 2023.

The reports represent an incredible amount of work from a great number of experienced and dedicated individuals; between them, an impressive 5,404 potential nest sites were checked over the 2022 breeding period with 1,807 of these holding active Barn Owl nests. We checked sixty-one of our own annual monitoring sites during the breeding season and many groups of volunteers in different parts of the UK were able to monitor substantial numbers of Barn Owl nests and collectively contribute to a reliable impression of the 2022 breeding period. In Devon and Cornwall we found that overall it was a good year for nesting occupancy and average in terms of brood size. We found two pairs breeding simultaneously within eighty meters of each other, which increased nesting occupancy slightly because the two nestboxes were treated as one site.

Nationally 2022 was generally a very good year for breeding Barn Owls across the UK. Nesting occupancy was 37% above the average value, with an impressive 1,807 active nests recorded. Increases of over 50% in nesting occupancy were recorded in Cheshire, Leicestershire, Oxfordshire, Shropshire, Somerset, Staffordshire, Ulster, Warwickshire, Wiltshire and Yorkshire. Only West Berkshire (-5%), Buckinghamshire (-10%), Galloway (-8%), Jersey (-22%) and Sussex (-6%) reported declines in nesting occupancy. Despite the substantial increase in active Barn Owl nest sites, the overall mean brood size was only 3% higher than the average of all previous years. Across regions, the greatest increases in brood size were seen in East Cleveland (33%), Northumberland (27%), Somerset (33%), Suffolk (35%) and Wiltshire (27%). Only Jersey (-52%) and Warwickshire (-19%) observed noticeable decreases in brood size.

Health and Safety

Dr Pip Laker stepped into the role of H&S Monitor for the Trust in which she has excelled, making sure that all of our procedures and documents are up to date. Staff training in the year included Manual Handling, First Aid, Working at Height, and Fire Training.

Social Media

We have continued to develop our social media presence and now have 21,822 (20,755) followers on Facebook, 37,306 (37,164) on Twitter, and 964 (878) followers on Pinterest with over 55,500 monthly views sharing Barn Owl photos, nestbox building, gift ideas, owl art and crafts, and more. 'News Bytes' continues to be added to the News & Events pages of our website, pulling together all the items shared on social media during each month.

Lennon Legacy Project (LLP)

Guided walks around our 26-acre nature reserve resumed in April and included four winter bird walks. The land was named the Lennon Legacy Project after Ms Vivien Lennon whose money enabled us to purchase the site in 2001. At the end of 2021 the land was transferred to the Barn Owl Legacy Trust (BOLT) a CIO (1190997) which ensures its long-term future as a nature reserve. The Barn Owl Trust continues to use and manage the land to maintain and enhance its bio-diversity.

The site has benefitted tremendously during the year by the employment of an Intern, Harry Hingston, as trainee Reserve and Volunteer Co-ordinator in July. Having someone whose main role is spending time in the LLP has meant that a tremendous amount of practical work and wildlife monitoring was possible. We purchased two wildlife trail cameras which revealed amongst many other things, a visiting Woodcock in daylight, a Red Listed species. Harry has received training in Hedge laying, Spraying, Chainsaw and Brush cutting in addition to the more general H&S training given to other staff. We have increased the number of volunteers to the site, including students from the University of Plymouth. This year we completed hedge laying the North Park hedge with the help of volunteers. In April we used our own plough for the first time to prepare the winter bird food crop and then we broadcast the seed mix by hand. By mid-June the crop was two inches high.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Fodder Radish and Corn Marigold dominated the crop despite no seed being included in the mix. Linnets returned to the site in July and their numbers built up until peaking at 500+ in March 2023.

At the beginning of June, Western Power Distribution (WPD) apprentices returned to the site and replaced the bridges and boardwalks along the Apprentice Path, originally built by other WPD apprentices in 2010. They also began work on the first of three Field Shelters planned for the reserve, the materials for the first shelter and for the bridge and board walk restorations were provided by Western Power. This Field Shelter in the Main Field was completed by staff and volunteers in April 2023. We continued to record and report on the monthly changes in our online [Wildlife Diary](#).

The dramatic increases in biodiversity and bio-abundance because of our management of the site since 2002 have been remarkable. This provides yet more public benefit given that the survival of mankind depends upon healthy eco-systems particularly in a landscape where most potential wildlife habitat is impoverished by intensive farming systems.

Liaison with Ulster Wildlife Trust

In September Senior Conservation Officer Matt Twiggs and Conservation and Science Officer Mateo Ruiz visited the Ulster Wildlife Trust (UWT). The possibility of a visit had initially been discussed as far back as Autumn 2019, but the trip was postponed twice due to Covid. Barn Owls are rare in Northern Ireland. UWT have recorded only seven nests, not all in the same breeding season, and they estimate there are probably no more than fifteen nests across the whole of the province. They erect about twenty nestboxes a year and monitor around fifty, although this is increasing. The small mammal population is quite different in Northern Ireland (NI); there are no Field Voles or Common Shrews, which are so important to Barn Owls in Great Britain. Consequently, the Wood Mouse takes on much greater dietary importance, with Brown Rat coming in second in more urban habitats and Pygmy Shrew in more rural ones. The visit included a trip to UWT's new land at their Slievenacloy Reserve in the Belfast Hills, a farm visit, a Barn Owl Working Group meeting at Castle Espie, a Wildfowl and Wetlands Trust reserve at Strangford Lough and a visit to a Barn Owl nest site owned by the National Trust. One of the tree boxes there had been used for nesting in 2022, but unfortunately had attracted the attention of a Pine Marten. Of the brood of four, one had died of natural causes, two were killed, with only one being taken away by the Marten, and one survived. Pine Martens are fairly common in NI, despite being a protected species, and this is a concerning development in light of the relative rarity of Barn Owls there.

Other Projects

In the financial year 2018-2019 we marked out three areas in the LLP with over 500 fence posts, which incidentally the birds are enjoying as perches. This is where we managed creeping thistle in different ways with the aim of publishing a report with recommendations as to the most effective way to deal with this invasive species in rough grassland. This year we counted the thistles again in July to discover whether there have been any aftereffects of the various management prescriptions. The report, being compiled by Dr Mateo Ruiz in his role as Conservation and Science Officer is due to be completed in the coming financial year.

Last year we began an exciting new project in liaison with Devon Birds to purchase and install cameras in 25 wild Barn Owl sites to minimise disturbance when monitoring. Once again problems with both our vehicles and staff recruitment meant that fieldwork was restricted, however ten are now installed across the county and we have recruited a staff member to install the remainder as soon as the next breeding season is over.

A thermal image monocular was purchased during the year with grant funding, to facilitate the monitoring of wildlife on the reserve during daylight and night. This also allows us to tell if nestboxes are occupied without disturbing the birds/mammals and should be particularly useful during Barn Owl monitoring visits.

The 'Wings of Change' presentation for schools and youth groups has been a staple part of the Trust's work since 1988 and is given in-person, on-line and is available on DVD. This year the team has been working on a new and updated presentation – 'Flying into the Future'.

Core Activities

These include keeping our UK Barn Owl Directory up to date which has helped to reduce the burden of our enquiries. It contains three types of contact: Barn Owl Groups and Projects, Owl Carers and Rehabilitators, and Professional Surveyors trained by us. Anyone who wants to contact their local Barn Owl group, find a trained surveyor for their development site, or find someone local who is willing to take in an injured owl, can go to the directory (on our website) and click on their county.

Other national roles for the Barn Owl Trust that were maintained throughout the year included the reporting of sightings, roosts and nest sites by members of the public via www.barnowlsurvey.org.uk.

In April our Barn Owl Ecology, Surveys and Signs (BOESS) on-line course was launched which enabled us to reach a wider audience. We were concerned that it might not receive the positive response that our in-person courses did between 2005 and Covid, however all participants have been asked for comments and we are delighted to have received wonderful and extremely encouraging observations. Although some people would have appreciated an in-person section, we have had an overwhelming amount of positive feedback, including some people saying it's the best online course they have ever

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

completed. 100% of the people who responded to "Did you enjoy the BOESS course?" said yes. 189 people signed up for the course during the year. All Admin staff are offered the BOESS course as part of their employment, this helps to expand their Barn Owl knowledge which is useful when assisting with enquiries.

Work on the Advanced Barn Owl Surveying and Mitigation (ABOSM) course is in preparation, and we hope to have it completed for April 2024.

Nestbox building

All the nestboxes we erect are purpose-made by us and in 2009 in response to requests from the general public we started selling nestboxes. In January 2022 we had to register for VAT as income from nestboxes (and their carriage) took us over the VAT threshold. We made the decision to hold the prices and absorb VAT cost ourselves. Income from nestbox sales has decreased by 9% during the year as a result. We have increased the hours of our nestbox team of five, from working six to eight days between them. Sale of boxes is a significant source of income which helps support the cost of running our Conservation Team.

However, for the Barn Owl Trust, selling nestboxes is not a commercial venture but a way of delivering evidence-based conservation objectives. Our nestboxes are a much better design for Barn Owls than many of those we come across during fieldwork where nestling Barn Owls have fallen and died. In supplying well-built and well-designed nestboxes, we are helping to ensure that birds are provided with longer lasting and, above all, safer nesting places, hence the decision to not increase the price despite VAT and cost of materials increasing.

Other work

After a two year pause due to Covid, in June and July we attended the County Shows in Devon and Cornwall. 'Restoring the Balance' talks (11) and school visits (7) restarted, both online and in person. On-line talks have meant that we can reach a much broader (geographical) audience. Twenty-four 'Climate and Ecological Crisis? What's all the fuss about?' talks were given by our Head of Conservation. We also attended the following events: Celebrate Start Bay, Meldon Wildlife Festival, FarmWise, Conservation Chat UK and a Thorncombe Environment Group event.

Care for the resident owls in our sanctuary is ongoing and we continue to receive a small number of casualties which are released back into the wild whenever possible. We hosted two students on work experience, Elsa and Daniel, to give them a taste of working with the Trust. We continued to liaise with Barn Owl workers in the UK and in other countries and to work with [Ambios](#) who deliver nature/conservation training.

Issues 68 and 69 of Feedback, the Trust's bi-annual magazine, were produced for our supporters during the year, with issue 68 including our 2021 Annual Report. Back issues of Feedback are available on our website.

There have been several staff changes during the year. We were very sorry to lose Senior Conservation Officer Matt Twiggs when he moved on to work for Natural England after sixteen years here.

Sam Tully joined us in April as a member of the Admin team, initially for one day a week and then increased to two. She has now taken on our fundraising and legacy roles. Aiden Lawley joined the Nestbox team also in April, initially for one day a week and then increased to two. Harry Hingston became our first Intern in July on a 15-month training placement as a Reserve and Volunteer Co-ordinator, Tim Wilkins joined us for two days a week as an Assistant Conservation Officer (ACO) in February and he will complete the Barn Owl Camera Monitoring Project later in the year. Holly Stewart joined at the same time as Tim as an ACO but only stayed a month as she decided the role wasn't for her. Similarly, Helen Nathanson began work in the Admin team but decided it wasn't right for her. In total we now employ eighteen staff members and are planning to recruit another Assistant Conservation Officer in the new financial year.

The Trust's Green Audit was put on hold over the last couple of years. However, we continue to review everything we use, purchase, sell and manufacture to minimise our carbon footprint. This includes fuel and energy consumption as well as where we deposit our money (divestment of our funds from banks that support the fossil fuel industry). At the end of last year, we purchased an electric estate car to use for fieldwork, and this year we had the first of our Electric Vehicle Charging Points installed.

As those of you that have supported us for some time know we have always given environmental and ethical consideration to our activities and to the purchasing of resources but with the Climate Crisis continuing to deepen we felt the need to do more. See our plans for future periods.

Here at the Trust, we make use of recycled paper, envelopes and packaging, sales goods from recycled material and ethically sourced materials; organic tea, coffee and milk are purchased for the office. Our recycling scheme collects a vast range of items including used ink cartridges, stamps, mobile phones and jewellery; our income from this source dramatically increased this year to £611 (£15.53), likely due to a concerted effort to declutter.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Financial Review

The operating results, together with the Balance Sheet and notes are shown on pages 11 to 19. The total incoming resources for the year to 31 March 2023 were £1,323,041, an increase of £933,977 on 2022 (340%). Much of this was accounted for by a legacy of £700,000 notified to us in the year but not received until after the year end. It has been treated as accrued income in note 7. Our restricted grants in the year decreased by 2% from £25,311 in 2022 to £24,920 and unrestricted donations from Charitable Trusts was up by 16% at £53,025 (2022 - £45,898). We saw a net surplus of £918,795 for the year (2022 - £30,008).

Combined income from grants, legacies and donations saw an increase of 465% on the previous year at £1,140,914 (2022 - £245,176) accounting for 86% of total income (2022 - 63%). We saw a 50% increase in individual donations at £36,134 (2022 - £24,111). Our Friends scheme income remained the same as last year, but we did see an 8% decrease in income from Adoptions. Volunteer fund-raising also increased by 15% to £1,304 (2022 - £1,135).

Legacy and gifts in memorium income were up by 1099% at £962,055 (2022 - £87,570.86) accounting for 73% of total income for the year (2022 - 23%). We are always extremely grateful for the legacies and the gifts in memoriam we receive. It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the reserves to survive the years we have a deficit. Legacies not only enable the Trust to continue to achieve so much of our general conservation work, but they also allow us to invest in special projects including the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land, the creation of the two ponds in the LLP, the Meeting Room and the Solar Project. This year they have allowed us to plan and allocate funds for the office rebuild and the Trustees have already met to develop a plan to use the exceptional legacy, shown as an accrual in the accounts, effectively.

Our income from our charitable activities enables us to be less dependent on grant and legacy income. Our income from nestbox sales was 6% of income, however it was 9% less than 2022 at £74,451 (2022 - £82,136). We now pay VAT on income from nestboxes and have not passed this on to customers so a direct comparison with the previous year isn't clear. Income from our training courses generated £57,743 (2022 & 2021 - nil, 2020 - £38,988) which accounted for 4% of our total income. Other charitable activities generated £16,991 (2022 - £41,545); a decrease of 59% compared to 2022 when we received payments from Kier Highways for project work.

Fundraising income was 44% higher than 2022 at £2,051 (2022 - £1,424) most of which came from our Annual Draw. Income from sales goods was also up by 10% at £14,939 (2022 - £13,560). Our solar panels, which still attract the 'feed-in' tariff, generated £4,890 (2022 - £4,637); 5% more than the previous year.

Overall expenditure increased by 13% to £404,246 (2022 - £359,056). Expenditure on Charitable Activities was £384,436; 13% higher than 2022 (£339,150). The cost of practical work increased by 23% to £197,586 (2022 - £160,082). The information and advice service costs decreased by 5% to £99,636 (2022 - £104,493). All salaries were increased by £2,000 across the scales during the year; this unusually high increase was due to the cost-of-living crisis. Total salaries increased by 20% to £252,433 (2022 - £209,5910).

The cost of fundraising decreased by 2% to £12,332 this year from £12,525 in 2022. Fundraising still accounts for just 3% of our total expenditure, and includes time spent applying for grants. We spent 1% more on promotional goods £7,478 (2022 - £7,381); this generated £14,939 income (2022 - £13,560).

Support costs include telephone, repairs, overheads such as insurance, water and electricity, stationery, management, cost of payroll, and office cleaning. These necessary costs have increased by 14% over the year to £32,121 (2022 - £28,125) and account for 8% of expenditure. Our management costs have increased mainly due to additional accountancy charges due to VAT; they are now 5.3% of total spend £21,441 (2022 - £13,822). Despite this, because of our volunteers, we can keep management and other costs down. Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

Of the unrestricted funds available to the Trust, the Trustees have allocated £406,339 as a reserve for the next financial year, and £965,555 for other projects including the Office Rebuild and allocation of the new legacy, leaving a general fund of £132,000 (2022 - £201,673). However, our fixed assets and stock account for £58,546 (2022 - £54,921) of this and considering the regular shortfall in income vs. expenditure (excluding legacies) we expect to have to start drawing on these reserves. The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times. It is these reserves that will allow us to continue in these post lockdown times and to work out a way forward.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Plans for Future Periods

A new presentation for schools and youth groups will be completed in the new financial year. 'Flying into the Future' is a story about Barn Owls that live on two different farms. It begins in the present day and flies into the future to follow events that happen to the Barn Owls on the two farms over the course of fifty years. The story introduces Barn Owl biology/ecology and explores the challenges climate change is creating for these owls (and other wildlife) and what can be done to help this. 'Flying into the Future' will replace the 'Wings of Change' story which has been given in different formats since 1988, unless it's specifically requested.

During the year an upgrade of our website began. This involves creating hundreds of new pages in a new style (theme) and transferring the content which will result in a 'new-look' mobile-friendly site. This work is due to be completed in the next financial year.

A significant legacy from Peter Blood and other legacies during the year enabled the Trustees to apportion funds for the rebuild of the office. The existing wooden building was originally built just after the second World War with additional insulation and extensions built when we started using it as an office in the early 1990's. The whole thing was done by volunteers and on a 'shoestring' budget. In 2011 we had a purpose-built Meeting Room added using funds from a legacy from Norman Alderson. Prior to Covid this room hosted training courses and visitors to the Trust and LLP for walks, talks and workshops. Post-pandemic the Conservation Team (CT) moved into the Meeting Room to allow for better social distancing and because their old room was damp and needed repair. The Meeting Room has been a more pleasant working environment. Winters have been very cold in the old office with rooms slow to heat up and electric heaters using lots of energy. During the summer fans are needed to cool the space, again using lots of energy. With the whole building needing significant repairs and redecoration the Trustees decided that replacing the old offices with an energy efficient new build would be more cost effective and efficient than trying to keep the old building going. It would also be a more pleasant environment for the staff and volunteers, helping to future proof the Trust. Although a significant outlay is needed for the rebuild, we expect to see savings in energy consumption and a return on the expenditure over time, rather like the solar panels which were installed in 2012 and made possible by a legacy from Peggy May Fullman.

In preparation for the rebuild the Admin Team will join the Conservation Team in the Meeting Room for the summer. Huge quantities of archive material must be scanned and shredded, and the accumulation of 35-years' worth of 'stuff' needs to be sorted and stored or disposed of. In keeping with our policy of recycling we intend to reuse as much as possible. It is a mammoth task alongside keeping the day-to-day activities of the Trust running smoothly. Huge thanks must go to Darren Thomas of A-Tec Design for designing the building and doing the drawings for the planning application and building control. We are truly grateful for his support.

We are still hoping to purchase an electric van when a suitable one becomes available on the market. The vehicle will need the capacity for 200+ miles and for towing the Trust's display trailer which we use at shows and events.

The Creeping Thistle research project, in which we are comparing the most effective way to deal with this invasive species, is due to be completed in the coming financial year.

Dates are organised for guided walks around our nature reserve this year and next year, after the rebuild, we hope to be able to invite visitors back to the Meeting Room. A new area has been selected for this year's Winter Bird Crop, to try and reduce the dominance of Fodder Radish and Corn Marigold. This will be ploughed and seeded as soon as the weather allows.

Having completed the first of the three Field Shelters, we plan to complete the others, depending on funds and time available. All three provide shelter for the resident goats and also provision for Swallows, Bats, small bird nestboxes and a small mammal feeding station.

The Trustees have been delighted with the results of our Reserves Officer & Volunteer Co-ordinator Intern, who has primarily been managing the LLP and encouraging volunteer involvement. Originally, this post was designed to last for fifteen months, but the Trustees plan to keep the post when the internship finishes as a long-term, permanent role.

Prior to the Covid Pandemic the Trustees had proposed and agreed to convert the Trust from a Registered Charity to a Charitable Incorporated Organisation (CIO) thereby future proofing the organisation and making it easier to recruit future Trustees by limiting personal liability. Following approval at the Trustee Meeting of 27/10/2022 of a draft CIO constitution, a new CIO was registered by the Charity Commission on 21/12/2022. During the next financial year, we plan to transfer the assets and facilitate a smooth and seamless transition of legal status from the Charitable Trust called The Barn Owl Trust (Charity Number 299835) to a CIO called Barn Owl Trust (1201419).

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

The £700,000 legacy from Gillian Grimwood, notified to us during the financial year covered by this report but received in the next financial year, is the largest legacy, by far, that the Barn Owl Trust has ever received. As with all legacy income, the Trustees want to use the funds most effectively to 'conserve Barn Owls and the Environment'. Because this was such a large amount an Extraordinary Trustees Meeting was held in May 2023 where ideas generated by the staff, volunteers and trustees were discussed and a plan was drawn up. Therefore, the legacy has been ring-fenced by the Trustees under Other Projects in Designated Funds (note 9. in the accounts).

The Trust is now in its 35th year and we have a great team here of both staff and volunteers, together we have achieved a tremendous amount over the last three decades. To ensure that the team can continue its work of ***Conserving the Barn Owl and its Environment*** we need to find people with the skills, passion and enthusiasm to guide the organisation through the next thirty years!

Being a Trustee is a voluntary (unpaid) position with the legal and moral responsibility for overseeing the direction of the organisation. The day-to-day responsibility for running the Trust is delegated to the senior staff who are recruited, managed by and report regularly to the Trustees. We'd like to hear from anyone interested in becoming a Trustee, please write to our Chairman Keith Grant telling us why.

In addition to our general work of dealing with enquiries, we will continue our practical conservation such as annual monitoring, site visits and nestboxing, school visits, adult talks, and caring for resident and casualty birds, plans for this year include the on-going development of our two websites www.barnowltrust.org.uk and www.barnowlsurvey.org.uk. We will also maintain our Barn Owl Directory to find local contacts for Barn Owl conservation, Barn Owl casualties and local Barn Owl surveys. We will continue to use social media presence to raise awareness both of the species and our work. We will continue to pull UK figures together and publish the 'State of the UK Barn Owl Population' results annually.

Wherever possible we will work with other groups both in the UK and abroad to promote Barn Owl conservation and we will be working at a local level to promote and support our local authorities, town, district and county who have all declared a Climate Emergency.

We will continue to monitor the Health & Safety Executive's (HSE) position on the future of second-generation rodenticides (SGAR's) and the industry-led Stewardship Regime that has so far failed to reduce wildlife poisoning. We will also continue to lobby for the implementation of recommendations from research projects, and to develop educational and training activities and resources, to target practical conservation projects (e.g., the provision of nestboxes) whilst trying to ensure that any development is sustainable, thereby reducing the Trust's dependency on legacy income to support core costs.

We aim to attract more grant funding and donations to fund our work, this despite the predicted recession.

Financial Reserves Policy

Prudence dictates that because expenditure generally exceeds income (excluding legacies), reserves have been allocated (based on the last 'normal' year's expenditure) to ensure that the Trust can function during the forthcoming year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Statement of Trustees' Responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2023

I report to the trustees on my examination of the accounts of The Barn Owl Trust for the year ended 31 March 2023, which are set out on pages 11 to 19.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

The charity's total income for the year exceeded £1,000,000 and so an audit would ordinarily be required. However, on 27 July 2023 the Charity Commission granted a dispensation from that requirement, under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008 and an independent examination has therefore taken place rather than an audit.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Martin Hobbs BSc ACA

Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Edginswell Park
Torquay
Devon
TQ2 7FF

The Barn Owl Trust

Statement of Financial Activities

Year Ended 31 March 2023

		March 2023			March 2022		
		£			£		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from:							
Donations and legacies	2	1,115,994	24,920	1,140,914	219,865	25,311	245,176
Charitable activities	2	149,185	-	149,185	123,681	-	123,681
Other trading activities	2	16,990	-	16,990	14,984	-	14,984
Other Income	2	15,952	-	15,952	5,223	-	5,223
Total		1,298,121	24,920	1,323,041	363,753	25,311	389,064
Expenditure on:							
Raising funds	3	19,810	-	19,810	19,906	-	19,906
Charitable activities	3	369,853	14,583	384,436	315,062	24,088	339,150
		389,663	14,583	404,246	334,968	24,088	359,056
Net (expenditure)/income		908,458	10,337	918,795	28,785	1,223	30,008
Transfers between funds		2,601	(2,601)	-	16,568	(16,568)	-
Net movement in funds		911,059	7,736	918,795	45,353	(15,345)	30,008
Reconciliation of funds:							
Total funds brought forward		592,835	23,962	616,797	547,482	39,307	586,789
Total funds carried forward		1,503,894	31,698	1,535,592	592,835	23,962	616,797

The Barn Owl Trust

Balance Sheet

Year Ended 31 March 2023

			March	March
			2023	2022
	Notes	£	£	£
Fixed assets				
Tangible assets	5		45,531	42,010
Current assets				
Stock	6	13,016		12,911
Debtors	7	706,095		20,077
Cash at bank and in hand		792,712		557,157
		<u>1,511,823</u>		<u>590,145</u>
Liabilities				
Creditors - Amounts falling due within one year	8	21,762		15,358
		<u>21,762</u>		<u>15,358</u>
Net current assets			<u>1,490,061</u>	<u>574,787</u>
Net assets			<u>1,535,592</u>	<u>616,797</u>
The funds of the charity:				
Unrestricted funds	9		1,503,894	592,835
Restricted funds	10		31,698	23,962
Total charity funds			<u>1,535,592</u>	<u>616,797</u>

Approved by the Trustees on and signed on their behalf by:

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2023

1. Accounting Policies

(a) Basic of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 (FRS102)) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional and presentational currency of these financial statements is sterling.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Income recognition

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

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

(c) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets except freehold land are included at cost and are depreciated by equal annual instalments over their expected useful lives at the following rates:

Units	10% to 20% Straight line, leaving residual values
Vehicles	25% Straight line, leaving residual values
Others	33% Straight line

(e) Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. There was no stock take of sales goods at Year End due to the Lockdown and furloughing of staff.

(f) Pension contributions

Pension contributions payable under a defined contribution scheme are charged to the SOFA as and when paid.

(g) Fund accounting

- i. The Charity's general funds consist of funds which the Charity may use for its charitable purposes at its discretion.
- ii. The Charity has designated certain funds for specific purposes. There is no legal force for the designations and further details of the funds can be found in Note 9.
- iii. The Charity has various restricted funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. Further details of the funds can be found in Note 10.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

1. Accounting Policies

(h) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. The charity holds the following financial instruments, all of which are considered to be basic:

- Short term debtors and creditors
- Cash and bank balances

2. Income

	March 2023	March 2022
	£	£
Donations and legacies:		
Grants and donations	178,859	157,605
Legacies	962,055	87,571
	<u>1,140,914</u>	<u>245,176</u>
 Charitable activities:		
Nestboxes	74,451	82,136
Training courses	57,743	-
Other (Talks, p&p, Misc)	16,991	41,545
	<u>149,185</u>	<u>123,681</u>
 Other trading activities:		
Fundraising	2,051	1,424
Promotional goods	14,939	13,560
	<u>16,990</u>	<u>14,984</u>
 Other income:		
Solar generation	4,890	4,637
Bank interest	5,051	570
Other (recycling)	611	16
Sale of fixed assets	5,400	-
	<u>15,952</u>	<u>5,223</u>
	<u>1,323,041</u>	<u>389,064</u>

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

Note 3. Expenditure	Activities Undertaken Directly £	Governance and Support Costs £	March 2023 Total £	March 2022 Total £
Raising funds:				
Fundraising	-	12,332	12,332	12,525
Promotional goods	-	7,478	7,478	7,381
	-	19,810	19,810	19,906
Charitable activities:				
Nestboxes	46,593	-	46,593	45,201
Training courses	6,000	-	6,000	-
Practical work	197,586	-	197,586	160,081
Information and advice service	99,636	-	99,636	104,493
Grants & Donations	-	-	-	-
Support costs	-	32,121	32,121	28,125
Independent examination	-	2,500	2,500	1,250
	349,815	34,621	384,436	339,150

4. Salaries & Pensions

	March 2023 £	March 2022 £
Wages & salaries	220,135	186,737
Social security costs	19,649	11,373
Pension Contributions	12,649	11,481
	252,433	209,591

During the year the Trust employed a total of 19 staff, 7 full time and 12 part time (2022: 16 staff).

No employee received employee benefits (excluding employer pension costs) of more than £40,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

5: Fixed Assets - Lead Schedule

	Units	Furniture & Equipment	Vehicles	Total
	£	£	£	£
Cost				
As at 31st March 2022	60,977	41,811	128,788	231,576
Additions	-	9,674	9,000	18,674
Disposals	-	3,478	13,689	17,167
As at 31st March 2023	60,977	48,007	124,099	233,083

Depreciation

As at 31st March 2022	59,977	36,379	93,210	189,566
Charge for the year	-	3,241	10,912	14,153
Disposals	-	3,478	12,689	16,167
As at 31st March 2023	59,977	36,142	91,433	187,552

Net Book Value

As at 31st March 2022	1,000	5,432	35,578	42,010
As at 31st March 2023	1,000	11,865	32,666	45,531

5: Fixed Assets - Lead Schedule

	Units	Furniture & Equipment	Vehicles	Total
	£	£	£	£
Cost				
As at 31st March 2021	122,393	39,614	103,205	265,212
Additions	-	2,197	25,583	27,780
Disposals	61,416	-	-	61,416
As at 31st March 2022	60,977	41,811	128,788	231,576

Depreciation

As at 31st March 2021	117,191	29,557	82,158	228,906
Charge for the year	4,202	6,822	11,052	22,076
Deleted on disposals	61,416	-	-	61,416
As at 31st March 2022	59,977	36,379	93,210	189,566

Net Book Value

As at 31st March 2021	5,202	10,057	21,047	36,306
As at 31st March 2022	1,000	5,432	35,578	42,010

Units include Meeting Room.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

6. Stock	March	March
	2023	2022
	£	£
Promotional Goods	13,016	12,278
Nestboxes	-	633
	13,016	12,911

During the year the cost of stock was £52,845 (2022 - £51,170)

7. Debtors	March	March
	2023	2022
	£	£
Trade debtors	2,659	16,785
Prepayments and accrued income	703,436	2,447
Vat receivable	-	845
	706,095	20,077

8. Creditors – amounts falling due within one year	March	March
	2023	2022
	£	£
Trade creditors	12,726	11,256
Accruals and deferred income	3,000	1,250
Taxation and social security	3,923	2,852
VAT Liability	2,113	-
	21,762	15,358

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

9. Unrestricted Income Funds

Year Ended 31st March 2023	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Designated Funds					
Reserves Policy	358,162	-	-	48,177	406,339
Other Projects	33,000	700,000	(19,627)	252,182	965,555
Total designated funds	391,162	700,000	(19,627)	300,359	1,371,894
Unrestricted general fund	201,673	598,121	(370,036)	(297,758)	132,000
Total Unrestricted Funds	592,835	1,298,121	(389,663)	2,601	1,503,894

9. Unrestricted Income Funds

Year Ended 31st March 2022	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Designated Funds					
Reserves Policy	322,740	-	-	35,422	358,162
Other Projects	3,000	-	(2,197)	32,197	33,000
Total designated funds	325,740	-	(2,197)	67,619	391,162
Unrestricted general fund	221,742	363,753	(332,771)	(51,051)	201,673
Total Unrestricted Funds	547,482	363,753	(334,968)	16,568	592,835

10. Restricted Income Funds

Year Ended 31st March 2023	Fund Balance				Fund Balance
	b/f	Income	Expenditure	Transfers	c/f
	£	£	£	£	£
Fixed Assets	17,693	-	-	(2,601)	15,092
Barn Lift £3,000 retained for 5 years servicing	2,103	-	(315)	-	1,788
Charging Stations	-	1,500	-	-	1,500
Field Shelters	-	11,000	(1,470)	-	9,530
Remote Monitoring Project	1,782	-	(210)	-	1,572
Reserve Officer/ Intern	-	4,500	(4,500)	-	-
Volunteers / LLP	-	7,920	(6,948)	-	972
Website	2,384	-	(1,140)	-	1,244
	<u>23,962</u>	<u>24,920</u>	<u>(14,583)</u>	<u>(2,601)</u>	<u>31,698</u>

10. Restricted Income Funds

Year Ended 31st March 2022	Fund Balance				Fund Balance
	b/f	Income	Expenditure	Transfers	c/f
	£	£	£	£	£
Fixed Assets	25,123	-	-	(7,430)	17,693
Barn Lift £3,000 retained for 5 years servicing	2,662	-	(559)	-	2,103
Conservation	-	9,900	(9,900)	-	-
Electric Vehicle	9,138	-	-	(9,138)	-
Furlough Grants	-	10,111	(10,111)	-	-
Remote Monitoring Project	-	5,000	(3,218)	-	1,782
Website	2,384	-	-	-	2,384
Wildbird food Crop	-	300	(300)	-	-
	<u>39,307</u>	<u>25,311</u>	<u>(24,088)</u>	<u>(16,568)</u>	<u>23,962</u>

The Barn Lift servicing, Charging Station, Field Shelters, Remote Monitoring, Volunteers/LLP and the Website funds of £16,606 are held in current assets. The remaining restricted funds of £15,092 are held in fixed assets

11. Related Party Transactions

During the year £12,615 (2022: £10,309.87) was paid to Trustee Frances Ramsden, for accountancy, financial management, promotion, design and training. Head of Conservation – David Ramsden received a salary £23,675.27. During the year the Trust leased land and buildings from David and Frances Ramsden for a peppercorn rent.

THE BARN OWL TRUST

England & Wales - Charity number 299835

Accounts

Barn Owl Trust

Annual Report 2021 - 2022



WATERLEAT, ASHBURTON, DEVON TQ13 7HU - (01364) 255256 - www.barnowltrust.org.uk Reg Charity No: 299 835



Conserving the Barn Owl and its Environment



Charity Information

Barn Owl Trust

Waterleat Ashburton Devon TQ13 7HU
01364 653026 / 255256 info@barnowltrust.org.uk
www.barnowltrust.org.uk

Registered Charity number 299 835

BOT Environmental Enrolment Number 203 178

Trustees: Keith Grant (1990) Frances Ramsden (1988) Simon Wilson (2000)
Kevin Keatley (2010) Ed McNeil (2020) Hon Treasurer: Mark Pountney (2002)
Secretary: Gill Gant Minutes: Gillian Gant, Kaye Thomas
Management Team:
David Ramsden - Head of Conservation Gill Gant - Office Manager

Independent Examiners:
Francis Clark LLP
Chartered Accountants
Sigma House, Oak View Close
Edginswell Park
Torquay, Devon TQ2 7FF

Solicitors:
Wollen's
Carlton House
30 The Terrace
Torquay, Devon TQ1 1BS

Bankers:
CAF Bank Ltd
Kings Hill
West Malling
Kent ME19 4TA
Lloyds TSB
31 Fore Street
Totnes
Devon TQ9 5HH

The stated objective of the Trust 'is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible'.

The main areas of the Trust's work are practical conservation, education, provision of information and research. The Trust also responds to live owl emergencies and provides a sanctuary and rehabilitation facility for injured owls. The Trust became a registered charity in 1988.

Practical conservation and rehabilitation work takes place in South West England (mainly Devon and Cornwall), but all other areas of work have national (and sometimes international) significance: e.g. the free information and advice service is available by post, email, telephone and via the worldwide web. Our research work is relevant throughout the UK and beyond.

The Trust also leases 26 acres of land from the Barn Owl Legacy Trust (BOLT) which was purchased with a legacy in 2001. It is known as the Lennon Legacy Project, this is managed entirely for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management. Monitoring and recording the ever-increasing biodiversity and promoting habitat creation by others is a significant part of the Trust's work.

TRUST STAFF

OFFICE MANAGER : Gill Gant
Jackie Atkinson*
HEAD OF CONSERVATION : David Ramsden MBE
SENIOR CONSERVATION : Matthew Twigg
OFFICER
CONSERVATION OFFICER : Rick Lockwood*
CONS. & SCIENCE OFFICER : Mateo Ruiz
ASSISTANT CONS OFFICER : Pip Laker
CONS. TEAM ASSISTANT : Kaye Thomas
ADMIN ASSISTANTS : Marianne Bryan
Anne-Marie Glenn
Jessica Munday
Vanessa Lewis
Aaron Kitts*
Judith Read*
LEGACY PROJECT : Lisa Fordham
PRACTICAL SUPPORT : Jasmin Ramsden
Natasha Mihailovic*
Joel Turnbull
Chris Allen
Emily Smith
SCHOOL VISITS/TALKS : David Ramsden
Mateo Ruiz
COMPUTER/IT SUPPORT : Alan Lewis
ACCOUNTS : Frances Ramsden

TRUST VOLUNTEERS

HONORARY SOLICITORS : Wollen's
VETS : Veterinary Hospital (Estover)
Westmoor Vets (Tavistock)
BTO RINGING COORDINATOR : Keith Grant
EDUCATION VOLUNTEER : Baley the Barn Owl
LIVE OWL EMERGENCY HELP : Margaret Rhodes
& OWL TRANSPORTATION : Bill Bishop
Esther Van Delft
PRACTICAL SUPPORT : Kim Baker
Tony Hulatt
FEEDBACK : Marianne Bryan
Frances Ramsden
GENERAL ASSISTANCE : Diane Baker
Jayne Hartley
Di Hawkings
Kim & Ed McNeil
Harry Hingston
Michael Park
Ambios Trainees
Sandra Reardon
Margaret Rhodes
Sam Tully

Barn Owl Trust staff and volunteers often have several roles, only their main areas of work are listed here.

Conservation task helpers are not included but not forgotten.

* Indicates those leaving during the period of this report

BOT Environmental

BOT Environmental is an Enrolled Body under the Landfill Tax Credit Scheme. It was set up in 1998 to allow the Trust to apply for grants from landfill operators who can give money to community or environmental projects rather than pay tax to central government. There was no BOT Environmental activity in the year and both the opening and the closing balance of the fund at the year end was £0.

Annual Report 2021 - 2022



Welcome to the Annual Review of our last financial year 2021 - 2022 where we report on the 'new normal' we are all experiencing.

Several of our staff and volunteers did catch Covid but fortunately all have recovered and the infection controls in place helped to prevent the spread. We have amended our infection control policy in light of government advice, but several changes have been made to on-going working arrangements. Where possible, we now have 'hybrid' staff working, splitting their time between working from home and being in the office. This helps to reduce their travel time (and emissions) and improves the work/life balance for those that can do it. We also now have an internet-based phone system to complement our landline, this enables the transfer of calls between those working at home and in the office. We now answer the telephone between 10am-4pm Monday to Friday. Our Office Manager, who has a healthcare background, continues to monitor the Covid situation and update staff and Trustees accordingly.

We were able to resume our Annual Monitoring visits during the summer but winter fieldwork was affected by staff recruitment and vehicle issues. We did however begin a project in conjunction with Devon Birds to place cameras in wild Barn Owl sites. Another major project this year was with Kier Highways, who manage vegetation along trunk roads on behalf of National Highways. As most people know, major road verges are a significant hazard for Barn Owls many of whom die every year whilst crossing the carriageways or hunting the verges. An estimated one quarter of juvenile Barn Owls die on trunk roads each year, along with one-sixth of adults. The Conservation Team used our 34-year data set to identify where Barn Owls were being killed and displayed this information using a Geographical Information System. They also made six days of visits to the M5, M4, A38 and A30 and at the beginning of March gave Keir a 77 page document 'Mitigating Barn Owl - Vehicle Collisions on the South West Trunk Road Network: Where and How'.

After many years of work, our research paper - 'Juvenile Barn Owl Dispersal: roost site selection in relation to landscape feature - a radio tracking study' was published in the esteemed journal 'Bird Study' earlier this year. We also produced the 9th edition of the State of the UK Barn Owl Population - 2021.

We restarted our events programme during the winter with four Winter Bird Walks and have dates set for the new financial year.

Management Information

The Barn Owl Trust was constituted in December 1987 and became a national registered charity in July 1988, it is governed by a Trust Deed. The objectives of the Trust, as stated in our Deed, are 'the conservation of wildlife, especially the Barn Owl and the preservation and re-creation of appropriate ecological conditions to provide a natural environment for wildlife to flourish'.

The Trust has five Trustees. The year of their appointment is listed next to their names in the Charity Information. New Trustees are chosen by the existing Trustees, when required, on the basis of their relevant expertise.

The number of Trustees is required to be between three and five, and in the event of the number falling below three the remaining Trustees may only act for the purpose of appointing additional Trustees and for no other purpose.

The Trustees have full and unrestricted powers of investing monies as decided by a majority. The Trustees have adopted a formal policy on general financial reserves (see page 16).

Day-to-day running of the Trust is the responsibility of the Management Team (Senior Staff) who are line-managed by and liaise regularly with individual Trustees and report at quarterly Trustees meetings. ★

The winter bird food crop once again brought in large numbers of birds particularly Linnets and Chaffinches who could often be seen in flocks of 100's and we have planted another crop for the winter of 2022-23.

We had several staff changes during the year with some staff retiring and others moving on to other jobs. Luckily we have been able to recruit some excellent replacements who have settled in well and we will shortly be taking on our first Intern to train and work on the reserve for fifteen months. Much of our staff time has been spent dealing with conservation enquiries and we have been able to direct people to our extensive website and YouTube channel with its instructional videos. Our website received over 1,000,000 page views and our YouTube channel more than 170,000.

Back in 2009 in response to requests we started selling nestboxes to the public. In January 2022 we had to register for VAT as income for nestboxes (and their carriage) was going to take us over the VAT threshold. We made the decision to hold the prices and absorb VAT cost ourselves. Our nestbox team of two working six days between them has now changed to a team of five working six days between them. Sale of boxes is a significant source of income which helps support the cost of running our Conservation Team and dealing with enquiries.

In March 2020 Covid meant the suspension of our in-person training courses Barn Owl Ecology, Surveys and Signs (BOESS) and Advanced Barn Owl Surveying and Mitigation (ABOSM). The Conservation Team have been working on an online version of BOESS for more than 18 months and had it ready for launch at the end of the financial year. It went live at the beginning of April this year and has received excellent feedback and reviews. They are now starting to work on an online / interactive version of ABOSM to be ready for April 2023.

Having searched long and hard, right at the end of the year with the help of grant funding and legacies we were able to purchase our first electric vehicle, an estate car with the range we need for fieldwork. We had hoped to be able to find a small van with a good range and capable of towing but such a thing doesn't yet exist.

We weren't able to attend any shows during the year and had to postpone a Conservation Team visit to Ireland, these will happen, Covid permitting, in the next financial year but we did resume school visits and talks both on-line and in person. Most notable here were the forty-seven Climate talks given during the period - 'Climate and Ecological Crisis? What's all the fuss about?' - to various groups both in the UK and abroad.

As we said last year things are changing rapidly and nature is declining globally at rates unprecedented in human history — and the rate of species extinctions is accelerating, with grave impacts: "1,000,000 species threatened with extinction"; "Current global response insufficient"; "Transformative changes are needed to restore and protect nature"; climate change is already affecting people and species globally. Here in the UK we have been lucky, so far. The war in Ukraine, which began at the end of the financial year we are reporting on, has had significant global and economic implications but the Climate and Ecological Emergency will dwarf these in coming years.

It is essential that sustainability must be the key to everything we do now, not just at work but in our whole lives. We will, as always continue to give environmental and ethical consideration to all of our activities here at the Trust and to the purchase of resources.

On behalf of all of the Trustees I would like to thank our staff, our volunteers and everyone that has supported us during what has been another challenging year. We couldn't do this without you and *together we can make a world of difference* - Thank You All and stay safe.

Keith Grant Chair of Trustees, July 2022 ★



Conservation Report

New normal

Contrary to popular belief, the year was certainly not 'post-pandemic' with persistent waves causing some serious issues for staffing, volunteering, events and management. The 'new normal' we are apparently living in not only includes living with Covid-19 but also coping with the consequences of climate change, most notably the increasing frequency of extreme weather events affecting Barn Owls and people alike. On February 18th Storm Eunice payed us a visit blowing over and damaging a mobile aviary that a released Barn Owl was still returning to for food. Fortunately, we were able to repair and right it before dusk.



Storm damaged release aviary

Photo: Frances Ramsden

State of the UK Barn Owl Population 2021

The most up-to-date figures on the UK Barn Owl population were published in our report: State of the UK Barn Owl Population 2021 based on results provided by 37 independent monitoring groups who between them checked 5,669 potential nest sites.

After the peaks and troughs seen over the last five years, we were due a much-needed peak. While the number of pairs nesting (nesting occupancy) was above average, unfortunately the increase wasn't as high as previous peaks. Despite a fairly good start to the breeding season, the number of young in nests (brood sizes) were typically small, certainly below the average of all previous years, and only showed a slight improvement upon the really poor year of 2020. In terms of regional variation, nesting occupancy was quite good across a large area of mid-England and mid-Wales. However, both nesting occupancy and mean brood size were much more mixed in the southwest, poor in the southeast, and very poor in the north and northeast.



Seven Ringed Barn Owl Chicks

Photo: Bill Glancy

The Lennon Legacy Project – our nature reserve

As regular readers will know, we are extremely fortunate to have



Mandarin Drake on the Flo Pond

Photo: Marianne Bryan

a 26-acre nature reserve thanks to the generosity of Ms Vivien Lennon, who remembered the Barn Owl Trust in her Will, and due (by chance or good fortune) to the land becoming available shortly afterwards.

Wildlife got off to a slow start with a very dry and cold April followed by a cold and very wet May. Fortunately, our wild bird food crop finally got going in June and seed production was high by September when passerine numbers started to build. Autumn highlights included a Barn Owl watched in broad daylight taking a 10-minute shower in the rain, our first sighting of a Dipper since they disappeared a few years ago and finally getting a photo of a Barn Owl roosting in our Wildlife Tower.

Two of our three winter birdwatching events were a great success with Linnets peeking at 3-400 in January with Chaffinch, Brambling, Goldfinch, and Reed Bunting. Even a few Greenfinch were seen despite their catastrophic decline nationally. It's not all about the crop however! Our rough grassland continues to support strong populations of small mammals, which are prey for a variety of predators, including a released Barn Owl (more below). The high abundance and diversity of invertebrates within the rough grassland supports populations of insectivorous birds, including our Skylarks which thankfully nested once again.



Linnets over the crop in December

Photo: Tony Utting

Core activities

Incoming owls

Two very small Barn Owl chicks arrived from a mid-Devon nest that was 'accidentally' destroyed killing their sibling. Hand rearing them was a joy whilst at the same time avoiding tameness by minimising direct contact. Shortly, they were joined by a fledged youngster passed onto us by the RSPCA in Somerset. All three were successfully released and at the time of writing, one was still around the release site. During the year, five were released. Sadly, three died having arrived in 'unrecoverable' condition. Five Tawny owls arrived of which four were released and one was

taken into permanent sanctuary. The relatively low numbers of birds involved was a reflection of 1) the fact that owls are scarce and 2) that many owl-finders are able to assess and treat birds themselves using the advice available 24/7 on our comprehensive webpages and instructional guides on YouTube.

Fieldwork trips

Thirty trips conducted during the year included 12 all-day trips to check our 75 Annual Monitoring Sites, three for road mortality research, four during which eight nestbox cameras were installed in a joint project with Devon Birds, two for the removal and replacement of unsafe 'flat' nestboxes, four trips were spent erecting nestboxes, two for nestbox maintenance, and two purely for habitat advice

With gradual emergence from the pandemic, new staff in post, more planned project work, and a new electric vehicle(!), we anticipate a general increase in field work during 2022/23.



Polebox inspection - an adult Barn Owl using the roosting chamber and 3 healthy owlets in the nest Photo: Keith Grant

Talks

Six 'Wings of Change' Barn Owl talks were provided in junior schools of which four were delivered online and seven 'Restoring the Balance' talks (about Barn Owls and the work of the Trust) were given to adult groups of which three were online.

With the Trust's support, our Head of Conservation presented his own 'Climate and Ecological Crisis? What's all the fuss about?' talk 41 times during the year of which 33 were online.

Towards the years end, work began on producing 'Barn Owl's Future', a new story-telling lesson to replace or complement the 'Wings of Change' talk which focuses on what's happened to Barn Owls in the past. After 34 years of presenting Wings of Change, we hope Barn Owl's Future will be a great way of inspiring children to take care of wildlife and help them understand the unfolding climate and ecological crisis.



Jess introduces Baley the Barn Owl during a school visit Photo: Provided

Enquiries

During the year, a staggering 18,424 communications or transactions were recorded on our database of which there were 6,508 email enquiries and responses. Nestbox enquiries alone accounted for 799!

Events

Due to the ongoing pandemic, show attendances were drastically scaled back although we did manage three productive days at the Devon County Show and one day at Celebrate Start Bay.

Training Courses

For the Conservation Team, our most major output of the year was the creation, almost from scratch, of the Trusts first-ever on-line training course 'Barn Owl Ecology Surveys and Signs'. Many, many, hundreds of hours were well-spent. The implementation of new ideas involved learning new skills, creating and commissioning new content, and extensive 'in field' testing. The course was finally launched on 4th April 2022.



Annual Reports such as these cannot possibly convey how much work goes on, even in times of lock down. Thanks to our wonderful staff and volunteers all emergencies were responded to, our owl care continued, and even our enquiry service.



Barn Owl on a Stone Cross

Photo: Paul Smith



Financial Report

I am delighted to be able to report that we ended the financial year with a surplus which the Trustees have decided to invest in our first ever Intern Placement, providing employment and training to a new graduate for 15 months.

The biggest financial change of the year was the requirement to register for VAT in January because of the income generated by our nestbox sales and carriage. We made the decision to absorb the VAT ourselves rather than increase the price of our nestboxes which we'd put up earlier in the year to cover escalating material costs.

Because most of our income is either 'Outside the Scope' or 'Exempt' from VAT we are what is known as 'partially exempt' and this made our accounts far more complicated meaning our accountancy/management costs increased during the year from 2.7% to 3.9% of our expenditure. However our income from nestbox sales was 31% higher than 2021 at £82,136 (2021 - £62,878).

Total incoming resources for the year were £389,064 a decrease of £43,832 on 2021 (-28%). In the previous year we received furlough payments of £92,568 to support our staff and some significant legacies. Furlough grants in this year were £10,111 (11% of 2021). Our restricted grants in the year increased from £1,281 in 2021 to £15,200 and unrestricted donations from Charitable Trusts were up significantly at £45,898 (£18,000). We saw a net surplus of £30,008 for the year (2021 - £22,792).

Combined income from grants, legacies and donations saw a drop of 28% on the previous year at £245,176 (2021 - £341,755) accounting for 63% of total income (2021 - 79%). During the year we used restricted funds carried over from last year towards an electric vehicle. We saw a 51% drop in individual donations to £24,111 (£47,630) however our Friends scheme income increase by 4%. We did see a 33% increase in income from Adoptions as staff were back in the office and available to send out reminders. Volunteer fund-raising also increased by 32% to £1,135 (2021 - £857).

Legacy and gifts in memoriam income were down 27% at £87,571 (£120,756) accounting for 23% of total income for the year (2021 - 28%). We are always extremely grateful for the legacies and the gifts in memoriam we receive.

Our fundraising income was 58% higher than 2021 at £1,424 (£902) most of which came from our Annual Draw. Income from sales goods was also up by 97% - £13,560 (£6,897) comparable with 2020. Our solar panels generated £4,637 (2021 - £4,785) 3% less than the previous year.

Overall expenditure decreased by 12% to £359,056 (2021- £410,104). Last year was unusually high because we transferred assets to BOLT (£106,960), a more representative comparison is with 2020 when expenditure was £347,180.

Expenditure on Charitable Activities was £339,150, 85% of 2021- £397,094. The cost of practical work increased by 6% to £160,082 (2021 - £149,748). The Information and Advice Service costs also increased by 19% to £104,493 (2021 - £87,941). All salaries were increased by £850 across the scales in April 2021.

The cost of fundraising increased by 21% from £10,371 in 2021 to £12,525 mainly due to staff time and salary increases. This still accounts for just 3% of our total expenditure, *Continued on page 7*

THE BARN OWL TRUST

BALANCE SHEET

AS AT 31st MARCH 2022

		2022	2021
		£	£
	Notes		
Fixed assets			
Tangible assets	5	42,010	36,306
Current assets			
Stock	6	12,911	15,025
Debtors	7	20,077	5,188
Cash at bank and in hand		557,157	548,179
		590,145	568,392
Liabilities			
Creditors - Amounts falling due within one year	8	15,358	17,909
Net current assets		574,787	550,483
Net assets		616,797	586,789
The funds of the charity:			
Unrestricted funds	9	592,835	547,482
Restricted funds	10	23,962	39,307
Total charity funds		616,797	586,789

SOFA Note 2.

	2022	2021
	£	£
Income		
(a) Donations and legacies:		
Grants and donations	157,605	220,999
Legacies	87,571	120,756
	245,176	341,755
(b) Charitable activities:		
Nestboxes	82,136	62,878
Training courses	-	-
Other	41,545	14,703
	123,681	77,581
(c) Other trading activities:		
Fundraising	1,424	902
Promotional goods	13,560	6,897
	14,984	7,799
(d) Other income:		
Solar generation	4,637	4,785
Bank interest	570	756
Other	16	220
Sale of fixed assets	-	-
	5,223	5,761
	389,064	432,896

S.O.F.A. Statement of financial activity



		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		2022			2021		
Notes	£	£	£	£	£	£	£
Income from:							
Donations and legacies	2	219,865	25,311	245,176	247,907	93,848	341,755
Charitable activities	2	123,681	-	123,681	77,581	-	77,581
Other trading activities	2	14,984	-	14,984	7,799	-	7,799
Other Income	2	5,223	-	5,223	5,761	-	5,761
Total		363,753	25,311	389,064	339,048	93,948	432,896
Expenditure on:							
Raising funds	3	19,906	-	19,906	8,909	4,101	13,010
Charitable activities	3	315,062	24,088	339,150	307,893	89,201	397,094
Total		334,968	24,088	359,056	316,802	93,302	410,104
Net (expenditure)/income		28,785	1,223	30,008	22,246	546	22,792
Transfers between funds		16,568	(16,568)	-	20,337	(20,337)	-
Net movement in funds		45,353	(15,345)	30,008	42,583	(19,791)	22,792
Reconciliation of funds:							
Total funds brought forward		547,482	39,307	586,789	504,899	59,098	563,997
Total funds carried forward		592,835	23,962	616,797	547,482	39,307	586,789

Financial Report continued

and includes time spent applying for grants. We spent 180% more on promotional goods £7,381 (£2,639), this generated £13,560 income (£6,897).

Support costs have increased by 34% over the year to £28,125 (2021 - £21,059) and account for 8% of expenditure. They include telephone, repairs, overheads such as insurance, water & electricity, stationery, management, payroll, and office cleaning.

Of the unrestricted funds available to the Trust, the Trustees have allocated £358,162 as a reserve for the next financial year, and £33,000 for other projects, leaving a general fund of £201,672 (2020 - £221,742). However, our fixed assets and stock account for £54,920.94 (£54,332) of this and in light of the regular shortfall in Income vs. Expenditure (excluding legacies) we expect to have to start drawing on these reserves. The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times. It is these reserves that will allow us to continue in these post lockdown times and work out a way forward.

SOFA Note 3

Expenditure

	Activities Undertaken Directly	Governance and Support Costs	Total 2022	Total 2021
	£	£	£	£
Raising funds:				
Fundraising	12,525	-	12,525	10,371
Promotional goods	7,381	-	7,381	2,639
	19,906	-	19,906	13,010
Charitable activities:				
Nestboxes	45,201	-	45,201	29,380
Training course	-	-	-	761
Practical work	160,081	-	160,081	149,748
Information and advice	104,493	-	104,493	87,941
Grants and donations	-	-	-	106,960
Support costs	-	28,125	28,125	21,059
Independent examination	-	1,250	1,250	1,245
	309,775	29,375	339,150	397,094
	329,681	29,375	359,056	410,104

Mark Pountney MAAT - Honorary Treasurer



Thank You

We are very grateful to the following charities, businesses and other organisations that have supported our work with grants, sponsorship or donations in kind during this financial year. Thank you!

Blair Foundation
Cecil Pilkington CT
Cobalt Trust
Devon Birds
D Symon CT
Dumbreck Charity
Elmgrant Trust
Hamamelis CT
Haszard Charitable Trust
Holbeche Corfield CT
James Gibson Charitable Trust
J Patston Charitable Trust
James Gibson Charitable Trust
Joan Cullen Charitable Trust
John Swire 1981CT

Keith Ewart CT
Mabel Cooper Charitable Trust
Oakdale Trust
Ofenheim CT
Penny Cress Trust
Pilkington CT
Scott (Eredine) Charitable Trust
St Marys Charity
Three Owls
Valerie Ayton Charitable Trust
Verdon-Smith Charitable Trust
Veterinary Hospital Group
Walker 597 Animal Trust
Wildlife Watching Supplies
William Haddon CT

During this period we received legacies from:

Elizabeth Miller, Richard Potter, Diane Rowland, Elizabeth Mary Knibbs, Barbara Lucas,
Michael Craddock Robinson, Joyce Aldridge, Michael Coles, Harvey Kendall and Mrs J M Heslop

and Gifts in Memory of:

Derek W. Pretious, Keith Thomas Lynn, Maureen Basford, Ronald Staines, Edna M Rickards, Tim Stephens,
Patricia Johns, Reeve, Pauline Huxter, Pam Booker, Don Hancock, Christine Walker, Mr D Tate, John Allen, Enid Wells, Harvey
Kendall,
Janet Beard, Nora Dorothy Coombes, Martin Luther Smith, David Pearson, Rebecca Jayne Smith, Gwen S Wilson,
Christopher Harrison and John Roe



Photo: David Ramsden

Donations from sponsored events and other fund-raising were received from:

Henry Bellamy for a sponsored 650km run, Hilary Audus for sale of her Barn Owl sculptures,
Tracey Morris & Shelley Wright for sale of their Owl Mug Cosies, Joe Boyce completed a Jumpathon,
Billing Finance staff raised money by dressing up in fancy dress & Catherine Williamson held a raffle.

Thank you all so much for your support

The Barn Owl Trust

Annual Report

Year Ended 31 March 2022

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

Annual Report

Year Ended 31 March 2022

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The Barn Owl Trust

Trustees and Advisors

Year Ended 31 March 2022

Accounts

Year ended 31 March 2022

Registered Charity number

299 835

BOT Environmental Enrolment Number

203 178

Address

Waterleat
Ashburton
Devon
TQ13 7HU

Bankers

CAF Bank Ltd
Kings Hill
West Malling
Kent
ME19 4TA

Lloyds Bank
31 Fore Street
Totnes
Devon
TQ9 5HH

Independent Examiners

Martin Hobbs BSc ACA
Francis Clark LLP
Sigma House
Oak View Close
Edginswell Park
Torquay Devon
TQ2 7FF

Solicitors

Wollens
The Harbour Side
At, 67 The Terrace
Torquay
TQ1 1DP

Trustees

Keith Grant
Frances Ramsden
Simon Wilson
Kevin Keatley
Edward McNeil

Secretary

Gillian Gant

Hon Treasurer

Mark Pountney *MAAT*

Management Team

David Ramsden *MBE*
Head of Conservation
Gillian Gant
Office Manager

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2022

The Trustees present the charity's annual report for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the 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).

Structure, Governance and Management

The Barn Owl Trust is an unincorporated Trust and was formed by Deed of Trust on 25 December 1987. It is a registered charity, number 299835.

The Trustees meet at least quarterly throughout the year to evaluate activities, to review financial performance and for forward planning. Day-to-day running of the Trust is handled by the Management Team (David Ramsden and Jackie Atkinson) who liaise frequently with, and are line-managed by individual Trustees, they attend and report at Trustees meetings.

A new Trustee may be appointed by a majority vote of the Trustees recorded in the minutes and signed by the new Trustee. Decisions are taken by a majority of votes, and in case of equality of votes the chairman has a second and casting vote. New Trustees are inducted through attendance at meetings before official appointment.

Our Deed states that the number of Trustees shall not be less than three nor more than five.

The Trustees have full and unrestricted powers of investing monies as decided by a majority.

The major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks, these include an annually reviewed reserves policy.

Objectives and Activities

The main object of the Trust is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible.

The main areas of the Trust's work are practical conservation, education, provision of information and research; the Trust also provides training courses for ecological consultants from around the UK, a live owl emergency service, a sanctuary and rehabilitation facility for injured owls. Practical conservation and rehabilitation work takes place mainly in Devon and Cornwall, but all other areas of work have national (and even international) significance. For instance, the free information and advice service is available via the worldwide web and by post and telephone. The Trust also manages 26 acres of land known as the Lennon Legacy Project (owned by the Barn Owl Legacy Trust - BOLT) which is a nature reserve for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management, monitoring the ever increasing bio-diversity is a significant part of our work.

BOT Environmental

BOT Environmental is an Unincorporated Association enrolled as an Environmental Body with Entrust (approved on 25 November 1998) to enable the Barn Owl Trust to obtain and use funds under the Landfill Tax Credit Scheme. There has been no BOT Environmental income or expenditure during the year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Covid 19

Life has returned to a 'new normal' after the pandemic restrictions of the last two years. Several of our staff and volunteers did catch the virus but fortunately all have recovered and the infection controls in place helped to prevent the spread. We have amended our infection control policy in light of government advice, but several changes have been made to on-going working arrangements. Where possible, we now have staff 'hybrid' working, splitting their time between working from home and being in the office. This helps to reduce their travel time (and emissions) and improves the work/life balance for those that can do it. We also now have an internet-based phone system to complement our landline, this enables the transfer of calls between those working at home and in the office. We now answer the telephone between 10am-4pm Monday to Friday. Our Office Manager, who has a healthcare background, continues to monitor the Covid situation and update our staff and Trustee accordingly. We are still maintaining social distancing and encouraging regular sanitation of any shared workspaces. Whilst test kits were freely available we asked all staff to test weekly or before coming into the office, visitors too. Now this is no longer the situation we are asking staff to stay at home if they have any symptoms and to test if they still have kits to hand.

Achievements and Performance

The Trustees have given careful consideration to ensuring that the charity's activities are to the public benefit, and they have had regard to the Charity Commission's guidance on this. During the year covered by this report public benefit was provided nationally (and internationally) by the Trust as we supplied information and advice by email, telephone and via our website. Dealing with enquiries is a huge part of the work of our conservation team and the interest in Barn Owls has continued despite the pandemic. During the year our website – barnowltrust.org.uk received 1,062,860 page views (1,264,495 last year) by 480,762 (544,304) unique visitors, that's an average of 2,912 (3,464) page views a day – we believe last year was so high because of 'lockdowns' and people having more time to browse the web. Our [YouTube channel](#) which has our short information/instructional films has had 173,222 (239,787) views this year, (a drop of 66,565) and has 4,141 (3,392) Subscribers. The most watched of our recent videos is 'How to Choose the Best Barn Owl Nestbox Design' with 31,705 views. With total views reaching 496,000 last year 'An introduction to the Barn Owl' remains our most popular video. Our barnowlsurvey.co.uk website where we collect Barn Owl sites and sightings, has had 32,828 page views (42,949) and 13,329 users (16,729).

New Research Published

Surprisingly little is known about what young Barn Owls do when they become independent, but collaborators from the Trust, Ambios Ltd and Lotek UK have produced original scientific research on dispersal behaviour based on radio tracking. Tagging 19 young owls in their nests, created an exciting opportunity to follow them as they ventured out into the world. We are pleased to say after many years of hard work the research paper was published earlier this year in the esteemed journal 'Bird Study' - '[Juvenile Barn Owl Dispersal: roost site selection in relation to landscape feature – a radio tracking study](#)'. They found that female Barn Owls travelled further between roosts than males, and that the young owls usually roosted in trees until harsh weather pushed them to use more sheltered sites. The owls were not relocated along rivers or major roads, suggesting that these linear features are not used during dispersal. Hopefully, tech improvements will enable more discoveries about this critical stage in the Barn Owl life cycle.

State of the UK Barn Owl Population 2021

Originally conceived as a one-off report in 2013, the State of the UK Barn Owl Population has become an annual publication because of the willingness of independent Barn Owl monitoring groups to voluntarily send us their results. This is a unique national role for the Barn Owl Trust as no other organisation has ever collated this type of information from across the UK and published it on behalf of independent Barn Owl groups. Data was collected and analysed during the first part of 2021 and the [report was published](#) in May 2022.

Despite the Pandemic we did check 65 of our own annual monitoring sites during the breeding season and many groups of volunteers in different parts of the UK were able to monitor substantial numbers of Barn Owl nests and collectively contribute to a reliable impression of the 2021 breeding period. In Devon and Cornwall we found that both nesting occupancy and average brood size were above the long-term average. However, absence rate was also above average, meaning many sites were left untenanted, with fewer seemingly unpaired roosting individuals.

Nationally 2021 showed a promising start for Barn Owls, with overall nesting occupancy 9% higher than average. Although this was above average, unfortunately the increase wasn't as high as previous peaks. Nesting occupancy varied considerably across regions, with an extraordinary increase seen in Leicestershire (188%) and over 50% increases recorded in Cheshire, Gloucestershire, Powys, Shropshire, Staffordshire and Ulster. Noticeable decreases were seen in Galloway, Dorset, Northumberland and Suffolk, all of which reported a reduction of at least 30%. Despite the overall optimistic start of the breeding season, brood size was 7% below the average of all previous years and only showed a slight improvement upon the really poor year of 2020. Galloway saw the most catastrophic decrease with a drop in average brood size of 75%.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Health and Safety

During the year we completed a review of all of our H&S Policies and Guides, confirming that they are 'fit for purpose' and identifying some areas that could benefit from further work. The member of staff responsible for H&S left during the year and our Head of Conservation has taken on the role until someone else can be trained appropriately.

Social Media

We have continued to develop our social media presence and now have 20,755 (19,833 +) followers on Facebook and 37,164 (36,785) on Twitter. With Pinterest we have 878 (769) followers and 122,800+ monthly views sharing Barn Owl photos, nestbox building, gift ideas, owl art and crafts, and more. On Instagram we now have 4,888 (3,266) followers.

In September we introduced 'News Bytes' to the News & Events pages of our website, pulling together all the items shared on social media during each month.

Lennon Legacy Project (LLP)

Due to the pandemic, sadly there were no Spring and Summer guided walks around our 26-acre nature reserve during the year although our four winter bird walks did go ahead (see below). The land was named the Lennon Legacy Project after Ms Vivien Lennon whose money enabled us to purchase the site in 2001. At the end of the last financial year the land was transferred to the Barn Owl Legacy Trust (BOLT) Charitable Incorporated Organisation (CIO) number – 119 0997 to ensure its long-term future as a nature reserve. The Barn Owl Trust continues to use and manage the land to maintain and enhance its bio-diversity.

The site is managed by our small conservation team with help from volunteers including students from the University of Plymouth. This year they helped with clearing Blackthorn to benefit the Brown Hairstreak Butterfly which is a Priority Species under the UK Post-2010 Biodiversity Framework. We also managed a significant stretch of hedge laying along the North Park hedge with the help of volunteers. In April we had contractors in to plough the winter bird food crop area once again and then we broadcast the seed mix by hand. By August the Sunflowers were beginning to put on a show. In the sunshine the crop could be heard humming with the insects visiting the flowers. The Fodder Radish had formed large seed pods, Wheat, Barley and Triticale could be seen along the edges and we had our first sighting of Linnets returning to the area. Over the winter flocks of 400+ were regularly recorded.

We held four Winter Bird Walks, two in December and two in January. One in each month was an open event and the other for member of Devon Birds who kindly paid for the seed and ploughing of the area. We continued to record and reported on the monthly changes in our online [Wildlife Diary](#).

The dramatic increases in biodiversity and bio-abundance because of our management of the site since 2002 have been remarkable. This provides yet more public benefit given that the survival of mankind depends upon healthy eco-systems particularly in a landscape where most potential wildlife habitat is impoverished by intensive farming systems.

Reducing Barn Owl-Vehicle Collisions

Major roads are a significant hazard for Barn Owls many of whom die every year whilst crossing the carriageways or hunting the verges. An estimated one quarter of juvenile Barn Owls die on trunk roads each year, along with one-sixth of adults. Not only are they more frequently killed on trunk-roads than many other wildlife species, but they are also much rarer than all other species that are frequently killed.

During the year the conservation team have been working on a project with Kier Highways, who manage vegetation along trunk roads on behalf of National Highways and were keen to receive practical advice on preventing so many deaths. The Trust used its 34-year dataset to identify where Barn Owls were being killed and displayed this information using a Geographical Information System. Six days of visits to the M5, M4, A38 and A30 were carried out by the team after receiving safety training. The main objective was to document our mitigation recommendations; however they found an additional 10 dead Barn Owls over the six days. Six of them were spotted on the roadside as they drove the many kilometres to and from where they were working, but four were found in the high-risk sections we had identified for mitigation. At the beginning of March 2022 we handed in a 77- page document 'Mitigating Barn Owl-Vehicle Collisions on the South West Trunk Road Network: Where and How'. It contains an analysis of 346 Barn Owl-vehicle collision records to identify high-risk road sections, including 40 records from the Barn Owl online survey we initiated in 2014. It also specifies and advocates a trial of mitigation measures that can be monitored, evaluated, developed, and ultimately expanded. Many thanks to all those citizen scientists who have recorded their Barn Owl sightings on the survey webpage www.barnowlsurvey.org.uk

Other Projects

In the financial year 2018-2019 we marked out 3 areas in the LLP with over 500 fence posts, which incidentally the birds are enjoying as perches. This is where we are managing creeping thistle in different ways with the aim of publishing a report with recommendations as to the most effective way to deal with this invasive species in rough grassland. This three-year scientific project which is being managed by Dr Mateo Ruiz in his role as Conservation and Science Officer was completed last year. This year we plan to count the thistles again in July to whether there have been any after effects of the various management

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

prescriptions and then Mateo will write up the findings for publication.

During the year we began an exciting new project in liaison with the Devon Bird Watching and Preservation Society to purchase and install cameras in 25 wild Barn Owl sites to minimise disturbance when monitoring. During the winter problems with both our vehicles and staff recruitment meant that fieldwork was restricted but we did get 8 installed across the county before the breeding season. The remainder will be installed later this year.

Core Activities

These include keeping our **UK Barn Owl Directory** up to date which has helped to reduce our burden of enquiries. It contains three types of contact: Barn Owl Groups and Projects, Owl Carers and Rehabilitators, and Professional Surveyors trained by us. Anyone who wants to contact their local Barn Owl group, find a trained surveyor for their development site, or find someone local who is willing to take in an injured owl, can go to the directory (on our website) and click on their county.

Other national roles for the Barn Owl Trust that were maintained throughout the year included the public reporting of sightings, roosts and nest sites via www.barnowlsurvey.org.uk.

Prior to the pandemic we were the leading UK provider of specialist Barn Owl training for the ecology sector but due to Covid all courses during the year were cancelled and in order to continue the provision of the training courses much of our Conservation Team time has been spent (working from home) on developing online versions of the courses. The Barn Owl Ecology, Surveys and Signs (BOESS) on-line course will be launched in early April 2022.

Nestbox building

All the nestboxes we erect are purpose-made by us and in 2009 in response to requests we started selling nestboxes to the public. In January 2022 we had to register for VAT as income from nestboxes (and their carriage) was going to take us over the VAT threshold. We made the decision to hold the prices and absorb VAT cost ourselves. Income from nestbox sales has increased by 31% during the year and the number of boxes sold has increased by 4%. Our nestbox team of two working six days between them has now increased to a team of five working six days between them. Sale of boxes is a significant source of income which helps support the cost of running our Conservation Team.

However, for the Barn Owl Trust, selling nestboxes is not a commercial venture but a way of delivering conservation objectives. Our nestboxes are a much better design for Barn Owls than many of those we come across during fieldwork where nestling Barn Owls have fallen and died. In supplying well-built and well-designed nestboxes, we are helping to ensure that birds are provided with longer lasting and, above all, safer nesting places, hence the decision to not increase the price unless the cost of materials makes it essential.

Other work

None of the Shows we would normally attend happened during the year. Talks and school visits did restart, both online and in person. On-line talks have meant that we can reach a much broader (geographical) audience. One of the forty-seven 'Climate and Ecological Crisis? What's all the fuss about?' talks given by our Head of Conservation was to a group of scientists at the Bolin Climate Research Centre at Stockholm University in Sweden. Others have been to WI, U3A and Probus groups amongst others.

Care for the resident owls in our sanctuary and the small number of casualties we have received has continued. We have not been able to host any students on work experience to give them a taste of working with the Trust. We continued to liaise with Barn Owl workers in the UK and in other countries and in September we worked with Ambios at their 'Knowledge Exchange Café' talking to their trainees about finding jobs in the environmental sector.

Issues 66 & 67 of Feedback, the Trust's bi-annual magazine, were produced for our supporters during the year, 66 included our 2020 Annual Report. Back issues of Feedback are available on our website.

After no staff changes at all last year there have been several staff changes during the year. Office Manager Jackie Atkinson retired in July after 12 years with the Trust, Aaron Kitts was headhunted by another charity after 5+ years with us and Judith Read retired after 6 years here. Nestbox builder Natasha Mihailovic left in October after 2 years and Conservation Officer Rick Lockwood moved on to work for another conservation charity after 5 years.

In June 2021 Nathan Giles joined the nestbox builders and was here until February 2022. In July Gill Gant took on the role of Office Manager. In August Anne-Marie Glenn joined our admin team and in September Joel Turnbull who had been here for 2+ years before the pandemic returned to build nestboxes again. Jessica Munday joined the admin team in October. Chris Allen (November) and Emily Smith (March) also joined the nestbox team and Dr Pip Laker became part of the conservation team in February. In total we now employ 16 staff members.

Like many other things the Trust's Green Audit was put on hold over the last couple of years. However, we continue to look

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

at everything we do and buy to attempt to minimise our carbon footprint. This includes fuel and energy consumption and where we deposit our money (divestment of our funds from banks that support the fossil fuel industry). At the end of the year we purchased an electric estate car to use for fieldwork, this was partially grant funded and the balance was from legacies.

As those of you that have supported us for some time know we have always given environmental and ethical consideration to our activities and to the purchasing of resources but with the Climate Crisis deepening we felt the need to do more. We have a web page called ['The climate and ecological crisis'](#) explaining how the Barn Owl and other life on earth is being affected. Another one, ['The climate and ecological crisis, and me'](#) has ideas for individual action at national, regional and local level. There is also a page on our website ['How to talk to children about the Climate Crisis'](#) with a link to a short video.

Here at the Trust, we make use of recycled paper, envelopes and packaging, sales goods from recycled material and ethically sourced materials; organic tea, coffee and milk are purchased for the office. Our recycling scheme collects a vast range of items including used ink cartridges, stamps, mobile phones and jewellery; our income from this source was way down at £15.53 (£218) luckily we don't do it just for the money! We also have recycling schemes here for crisp packets, biscuit wrappers, pens, toothbrushes and toothpaste tubes.

Financial Review

The operating results, together with the Balance Sheet and notes are shown on pages 10 to 19. The total incoming resources for the year to 31 March 2022 were £389,064 a decrease of £43,832 on 2021 (-28%). In the previous year we received furlough payments of £92,568 to support our staff and significant legacies. Furlough grants in the year were £10,111 (11% of 2021). Our restricted grants in the year increased from £1,281 in 2021 to £15,200 and unrestricted donations from Charitable Trusts was up significantly at £45,898 (£18,000). We saw a net surplus of £ 30,008 for the year (2021 - £ 22,792).

Combined income from grants, legacies and donations saw a drop of 28% on the previous year at £245,176 (2021 - £341,755) accounting for 63% of total income (2021 - 79%). However last year £92,567 - 27% of this income was from furlough payments. During the year we used restricted funds carried over from last year towards an electric vehicle. We saw a 51% drop in individual donations to £24,111 (£47,630) however our Friends scheme income increase by 4%. We did see a 33% increase in income from Adoptions as staff were back in the office and available to send out reminders. Volunteer fund-raising also increased by 32% to £1,135 (2021 - £857).

Legacy and gifts in memoriam income were down 27% at £87,571 (£120,756) accounting for 23% of total income for the year (2021 - 28%). We are always extremely grateful for the legacies and the gifts in memoriam we receive.

It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the reserves to survive the years we have a deficit. Legacies not only enable the Trust to continue to achieve so much of our general conservation work, but they also allow us to invest in special projects including the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land, the creation of the two ponds in the LLP, the Meeting Room and the Solar Project.

Our income from our charitable activities, which enables us to be less dependent on grant and legacy income, is still being affected by the pandemic. Our income from nestbox sales was 31% higher than 2021 at £82,136 (2021 - £62,878) despite having to register for VAT during the last quarter of the year. However, we have had no income at all from training courses which generated £38,988 in 2020. Other charitable activities generated £41,545 (£14,703) at 183% increase.

Fundraising income was 58% higher than 2021 at £1,424 (£902) most of which came from our Annual Draw. Income from sales goods was also up by 97% - £13,560 (£6,897) comparable with 2020. Our solar panels generated £4,637 (2021 - £4,785) 3% less than the previous year.

Overall expenditure decreased by 12% to £359,056 (2021-£410,104). Last year was unusually high because we transferred assets to BOLT (£106,960), a more representative comparison is with 2020 when expenditure was £347,180.

Expenditure on Charitable Activities was £339,150, 85% of 2021- £397,094. The cost of practical work increased by 6% to £160,082 (2021 - £149,748). The information and advice service costs also increased by 19% to £104,493 (2021 - £87,941). All salaries were increased by £850 across the scales in April 2021.

The cost of fundraising increased by 21% from £10,371 in 2021 to £12,525 mainly due to staff time and salary increases. Fundraising still accounts for just 3% of our total expenditure, and includes time spent applying for grants. We spent 180% more on promotional goods £7,381 (£2,639), this generated £13,560 income (£6,897).

Support costs include telephone, repairs, overheads such as insurance, water & electricity, stationery, management, payroll, and office cleaning. These necessary costs have increased by 34% over the year to £28,125 (2021 - £21,059) and account for 8% of expenditure. Our management costs have increased mainly due to accountancy and having to VAT register during the year, they are now 3.9% of total spend £13,822 (2021 - £10,934). Because of our volunteers we are able to keep management and other cost down. Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

Of the unrestricted funds available to the Trust, the Trustees have allocated £358,162 as a reserve for the next financial year, and £33,000 for other projects, leaving a general fund of £201,672 (2020 - £221,742). However, our fixed assets and stock account for £54,921 (£54,332) of this and in light of the regular shortfall in income vs. expenditure (excluding legacies) we expect to have to start drawing on these reserves. The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times. It is these reserves that will allow us to continue in these post lockdown times and work out a way forward.

Plans for Future Periods

The Trustees and Management Team continually review both the financial situation and the outputs of the charity's work in relation to its aims and objectives.

Fieldwork was a particular issue for us during the 2021-2022 year and last year we were restricted during the autumn and winter because of staff changes and vehicle issues. However, we did manage our annual monitoring visits during the summer, some nestboxing and installing 8 of the 25 remote cameras. The remainder will be installed this year. Looking ahead we are on schedule to be able to resume normal fieldwork this year with the use of our new electric estate car. We are still hoping to purchase an electric van when one becomes available on the market with the capacity for 200+ miles and towing.

April 2022 is scheduled for the launch of the Barn Owl Ecology, Surveys and Signs (BOESS) training course and the conservation team have started work on the advanced course – Advanced Barn Owl Surveying and Mitigation (ABOSM) which we hope will be ready for launch in April 2023.

The three-year scientific creeping thistle project looking at the most effective way to deal with this invasive species in rough grassland and publishing a report with recommendations and results is due to be completed in the coming financial year. This is being managed by Dr Mateo Ruiz in his role as Conservation and Science Officer.

Following our work in this financial year with Kier they have submitted a proposal to Highways England using our report to establish potential trial sites for Barn Owl mitigation measures on trunk roads. We are awaiting the outcome of this proposal and hope funding is awarded and we continue to be involved.

A date for a second draft of the 'Barn Owl Conservation Handbook' has been agreed, however, work on this has been pushed back but it is still on the 'long list'.

Dates are organised to restart guided walks around our nature reserve this year and the Trustees have allocated funding for a new 15-month fixed-term post for a Intern to work as a Reserve Officer & Volunteer Co-ordinator to work on the Lennon Legacy Project and encourage volunteer involvement. We will also continue to have a wild bird crop area as this significantly increases the small bird population and their predators here over the winter.

We are also working with a Southwest architect on plans to rebuild all, or part of the existing office space here to the same standard as the Meeting Room. This would allow us to improve working conditions for the staff and volunteers, save energy and reduce emissions. We have some legacy income available for this project but depending on estimates of costs would need to fundraise the balance.

The Trust is now in its 34th year and we have a great team here of both staff and volunteers, together we have achieved a tremendous amount over the last 3 decades. In order to ensure that the team can continue its work of **Conserving the Barn Owl and its Environment** we need to find younger folk with the skills, passion and enthusiasm to guide the organisation through the next thirty years!

Being a Trustee is a voluntary (unpaid position) with the legal and moral responsibility for overseeing the direction of the organisation. The day-to-day responsibility for running the Trust is delegated to the senior staff who are recruited, managed by and report regularly to the Trustees. We'd like to hear from anyone interested in becoming a Trustee in the future, please write to our Chairman Keith Grant telling us why.

Having taken advice from the Charity Commission, the Trustees are looking at converting the Trust to a Charitable Incorporated Organisation (CIO) which will limit the personal liability for future Trustees and may make it easier to find some. The Trust will still be known as the Barn Owl Trust and all our work, aims and objectives will remain exactly the same however this does necessitate a new charity number and all of the administration and costs associated with that. The Lennon Legacy Project is now a separate CIO - the Barn Owl Legacy Trust (BOLT) with the BOT still managing the land.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

In addition to our general work of dealing with enquiries, we will continue our practical conservation such as annual monitoring, site visits and nestboxing, school visits, adult talks, and caring for resident and casualty birds, plans for this year include the on-going development of our two websites www.barnowltrust.org.uk and www.barnowlsurvey.org.uk. We will also maintain our Barn Owl Directory to enable people to find local contacts for Barn Owl conservation, Barn Owl casualties and local Barn Owl surveys. We will continue to use social media presence to raise awareness both of the species and our work. We will continue to pull UK figures together and publish the 'State of the UK Barn Owl Population' results annually.

Wherever possible we will work with other groups both in the UK and abroad to promote Barn Owl conservation and we will be working at a local level to promote and support our local authorities, town, district and county who have all declared a Climate Emergency.

We will continue to monitor the Health & Safety Executive's (HSE) position on the future of second-generation rodenticides (SGAR's) and the industry-led Stewardship Regime that has so far failed to reduce wildlife poisoning. We will also continue to lobby for the implementation of recommendations from research projects, and to develop educational / training activities and resources, to target practical conservation projects (e.g. nestbox provision) whilst trying to ensure that any development is sustainable, thereby reducing the Trust's dependency on legacy income to support core costs.

We hope to attract more grant funding and donations to fund our work this despite the predicted recession.

Reserves Policy

Prudence dictates that because expenditure generally exceeds income (excluding legacies), reserves have been allocated (based on the last 'normal' year's expenditure) to ensure that the Trust can function during the forthcoming year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Statement of Trustees' Responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2022

I report to the trustees on my examination of the accounts of The Barn Owl Trust for the year ended 31 March 2022, which are set out on pages 10 to 17.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Martin Hobbs BSc ACA

Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Edginswell Park
Torquay
Devon
TQ2 7FF

.....

The Barn Owl Trust

Statement of Financial activities

Year Ended 31 March 2022

		March 2022 £			March 2021 £		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from:							
Donations and legacies	2	219,865	25,311	245,176	247,907	93,848	341,755
Charitable activities	2	123,681	-	123,681	77,581	-	77,581
Other trading activities	2	14,984	-	14,984	7,799	-	7,799
Other Income	2	5,223	-	5,223	5,761	-	5,761
Total		363,753	25,311	389,064	339,048	93,848	432,896
Expenditure on:							
Raising funds	3	19,906		19,906	8,909	4,101	13,010
Charitable activities	3	315,062	24,088	339,150	307,893	89,201	397,094
		334,968	24,088	359,056	316,802	93,302	410,104
Net (expenditure)/income		28,785	1,223	30,008	22,246	546	22,792
Transfers between funds		16,568	(16,568)	-	20,337	(20,337)	-
Net movement in funds		45,353	(15,345)	30,008	42,583	(19,791)	22,792
Reconciliation of funds:							
Total funds brought forward		547,482	39,307	586,789	504,899	59,098	563,997
Total funds carried forward		592,835	23,962	616,797	547,482	39,307	586,789

The Barn Owl Trust

Balance Sheet

Year Ended 31 March 2022

			March		March
			2022		2021
	Notes	£	£	£	£
Fixed assets					
Tangible assets	5		42,010		36,306
Current assets					
Stock	6	12,911		15,025	
Debtors	7	20,077		5,188	
Cash at bank and in hand		557,157		548,179	
		<u>590,145</u>		<u>568,392</u>	
Liabilities					
Creditors - Amounts falling due within one year		15,358		17,909	
	8	<u>15,358</u>		<u>17,909</u>	
Net current assets			574,787		550,483
Net assets			<u>616,797</u>		<u>586,789</u>
The funds of the charity:					
Unrestricted funds	9		592,835		547,482
Restricted funds	10		23,962		39,307
Total charity funds			<u>616,797</u>		<u>586,789</u>

Approved by the Trustees on and signed on their behalf by:

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2022

1. Accounting Policies

(a) Basic of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 (FRS102)) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional and presentational currency of these financial statements is sterling.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. Please refer to the 'Covid-19' section of the Trustees' Report on page 3 for more details of the implications of the Covid-19 pandemic on the going concern status of the charity.

(b) Income recognition

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

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

(c) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets except freehold land are included at cost and are depreciated by equal annual instalments over their expected useful lives at the following rates:

Units	10% to 20% Straight line, leaving residual values
Vehicles	25% Straight line, leaving residual values
Others	33% Straight line

(e) Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. There was no stock take of sales goods at Year End due to the Lockdown and furloughing of staff.

(f) Pension contributions

Pension contributions payable under a defined contribution scheme are charged to the SOFA as and when paid.

(g) Fund accounting

- i. The Charity's general funds consist of funds which the Charity may use for its charitable purposes at its discretion.
- ii. The Charity has designated certain funds for specific purposes. There is no legal force for the designations and further details of the funds can be found in Note 9.
- iii. The Charity has various restricted funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. Further details of the funds can be found in Note 10.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

1. Accounting Policies

(h) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. The charity holds the following financial instruments, all of which are considered to be basic:

- Short term debtors and creditors
- Cash and bank balances

2. Income

	2022	2021
	£	£
(a) Donations and legacies:		
Grants and donations	157,605	220,999
Legacies	87,571	120,756
	<u>245,176</u>	<u>341,755</u>
(b) Charitable activities:		
Nestboxes	82,136	62,878
Training courses	-	-
Other (Talks, p&p, Misc)	41,545	14,703
	<u>123,681</u>	<u>77,581</u>
(c) Other trading activities:		
Fundraising	1,424	902
Promotional goods	13,560	6,897
	<u>14,984</u>	<u>7,799</u>
(d) Other income:		
Solar generation	4,637	4,785
Bank interest	570	756
Other (recycling)	16	220
Sale of fixed assets	-	-
	<u>5,223</u>	<u>5,761</u>
	<u>389,064</u>	<u>432,896</u>

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Expenditure

	Activities Undertaken Directly £	Governance and Support Costs £	March 2022 Total £	March 2021 Total £
Raising funds:				
Fundraising	12,525	-	12,525	10,371
Promotional goods	7,381	-	7,381	2,639
	19,906	-	19,906	13,010
Charitable activities:				
Nestboxes	45,201	-	45,201	29,380
Training courses	-	-	-	761
Practical work	160,081	-	160,081	149,748
Information and advice service	104,493	-	104,493	87,941
Grants & Donations	-	-	-	106,960
Support costs	-	28,125	28,125	21,059
Independent examination	-	1,250	1,250	1,245
	309,775	29,375	339,150	397,094

4. Salaries & Pensions

	2022 £	2021 £
Wages & salaries	186,738	170,800
Social security costs	11,373	9,072
Pension Contributions	11,481	10,570
	209,591	190,442

During the year the Trust employed a total of 16 staff, 5 full time and 11 part time (2021: 14 staff).

No employee received employee benefits (excluding employer pension costs) of more than £40,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

5: Fixed Assets March 2022

	Units £	Furniture & Equipment £	Vehicles £	Total £
Cost				
As at 31st March 2021	122,393	39,614	103,205	265,212
Additions	-	2,197	25,583	27,780
Disposals	61,416	-	-	61,416
As at 31st March 2022	60,977	41,811	128,788	231,576
Depreciation				
As at 31st March 2021	117,191	29,557	82,158	228,906
Charge for the year	4,202	6,822	11,052	22,076
Deleted on disposals	61,416	-	-	61,416
As at 31st March 2022	59,977	36,379	93,210	189,566
Net Book Value				
As at 31st March 2021	5,202	10,057	21,047	36,306
As at 31st March 2022	1,000	5,432	35,578	42,010

5: Fixed Assets March 2021

	Units £	Furniture & Equipment £	Vehicles £	Lennon Field £	Total £
Cost					
As at 31st March 2020	129,549	37,040	107,157	60,094	333,840
Additions	-	2,574	462	-	3,036
Disposals	7,156	-	4,414	60,094	71,664
As at 31st March 2021	122,393	39,614	103,205	-	265,212
Depreciation					
As at 31st March 2020	113,301	21,947	68,168	-	203,416
Charge for the year	10,046	7,610	17,404	-	35,060
Deleted on disposals	6,156	-	3,414	-	9,570
As at 31st March 2021	117,191	29,557	82,158	-	228,906
Net Book Value					
As at 31st March 2020	16,248	15,093	38,989	60,094	130,424
As at 31st March 2021	5,202	10,057	21,047	-	36,306

Units include the Solar Array and Meeting Room.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

6. Stock	2022	2021
	£	£
Promotional Goods	12,278	12,015
Nestboxes	633	3,010
	12,911	15,025

During the year the cost of stock was £51,170 (2021 - £33,443)

7. Debtors	2022	2021
	£	£
Trade debtors	16,785	5,187
Prepayments and accrued income	2,447	-
VAT Receivable	845	
	20,077	5,187

8. Creditors – amounts falling due within one year	2022	2021
	£	£
Trade creditors	11,256	15,792
Accruals and deferred income	1,250	-
Taxation and social security	2,852	2,117
	15,358	17,909

9. Unrestricted Income Funds

Year Ended 31 March 2022

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Designated Funds					
Reserves Policy	322,740	-	-	35,422	358,162
Other Projects	3,000	-	(2,197)	32,197	33,000
Total designated funds	325,740	-	(2,197)	(37,619)	391,162
Unrestricted general fund	221,742	363,753	(332,771)	(51,051)	201,673
Total Unrestricted Funds	547,482	363,753	(335,218)	16,568	592,835

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

9. Unrestricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Designated Funds					
Lennon Legacy Project	48,114	54	(2,302)	(45,866)	-
Reserves Policy	322,740	-	-		322,740
Other Projects	3,000	-	(2,574)	2,574	3,000
Total designated funds	373,854	54	(4,876)	(43,292)	325,740
Unrestricted general fund	131,045	338,994	(311,926)	63,629	221,742
Total Unrestricted Funds	504,899	339,048	(316,802)	20,377	547,482

10. Restricted Income Funds

Year Ended 31 March 2022

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Fixed Assets	25,123	-	-	(7,430)	17,693
Barn Lift 2020 - £3,000 retained for servicing	2,662	-	(559)	-	2,103
Electric Vehicle	9,138	-	-	(9,138)	-
Conservation	-	9,900	(9,900)	-	-
Furlough Grants	-	10,111	(10,111)	-	-
Remote Monitoring Project	-	5,000	(3,218)	-	1,782
Website	2,384	-	-	-	2,384
Wildbird food Crop	-	300	(300)	-	-
	39,307	25,311	(24,088)	(16,568)	23,962

10. Restricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Fixed Assets	45,460	-	-	(20,337)	25,123
Barn Lift 2020 - £3,000 retained for servicing	3,000	-	(337)	-	2,663
Electric Vehicle	9,138	-	-	-	9,138
Furlough Grants	-	92,567	(92,567)	-	-
Website	1,500	1000	(116)	-	2,384
Wildbird food Crop	-	281	(281)	-	-
	59,098	93,848	(93,302)	(20,337)	39,307

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

Furlough payments for salaries have been shown as restricted grants

The Barn Lift servicing monies, Remote Monitoring and the Website funds of £6,270 are held in current assets.
The remaining restricted funds of £17,693 are held in fixed assets

11. Related Party Transactions

During the year £10,309.87 (2021: £8,151) was paid to Trustee Frances Ramsden, for accountancy, financial management, promotion, design and training. Head of Conservation – David Ramsden received a salary of £22,434.47 (2021: £19,385).

During the year the Trust leased land and buildings from David and Frances Ramsden for a peppercorn rent.

The Barn Owl Trust

Annual Report

Year Ended 31 March 2022

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

Annual Report

Year Ended 31 March 2022

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The Barn Owl Trust

Trustees and Advisors

Year Ended 31 March 2022

Accounts

Year ended 31 March 2022

Registered Charity number

299 835

BOT Environmental Enrolment Number

203 178

Address

Waterleat
Ashburton
Devon
TQ13 7HU

Bankers

CAF Bank Ltd
Kings Hill
West Malling
Kent
ME19 4TA

Lloyds Bank
31 Fore Street
Totnes
Devon
TQ9 5HH

Independent Examiners

Martin Hobbs BSc ACA
Francis Clark LLP
Sigma House
Oak View Close
Edginswell Park
Torquay Devon
TQ2 7FF

Solicitors

Wollens
The Harbour Side
At, 67 The Terrace
Torquay
TQ1 1DP

Trustees

Keith Grant
Frances Ramsden
Simon Wilson
Kevin Keatley
Edward McNeil

Secretary

Gillian Gant

Hon Treasurer

Mark Pountney *MAAT*

Management Team

David Ramsden *MBE*
Head of Conservation
Gillian Gant
Office Manager

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2022

The Trustees present the charity's annual report for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the 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).

Structure, Governance and Management

The Barn Owl Trust is an unincorporated Trust and was formed by Deed of Trust on 25 December 1987. It is a registered charity, number 299835.

The Trustees meet at least quarterly throughout the year to evaluate activities, to review financial performance and for forward planning. Day-to-day running of the Trust is handled by the Management Team (David Ramsden and Jackie Atkinson) who liaise frequently with, and are line-managed by individual Trustees, they attend and report at Trustees meetings.

A new Trustee may be appointed by a majority vote of the Trustees recorded in the minutes and signed by the new Trustee. Decisions are taken by a majority of votes, and in case of equality of votes the chairman has a second and casting vote. New Trustees are inducted through attendance at meetings before official appointment.

Our Deed states that the number of Trustees shall not be less than three nor more than five.

The Trustees have full and unrestricted powers of investing monies as decided by a majority. The major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks, these include an annually reviewed reserves policy.

Objectives and Activities

The main object of the Trust is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible.

The main areas of the Trust's work are practical conservation, education, provision of information and research; the Trust also provides training courses for ecological consultants from around the UK, a live owl emergency service, a sanctuary and rehabilitation facility for injured owls. Practical conservation and rehabilitation work takes place mainly in Devon and Cornwall, but all other areas of work have national (and even international) significance. For instance, the free information and advice service is available via the worldwide web and by post and telephone. The Trust also manages 26 acres of land known as the Lennon Legacy Project (owned by the Barn Owl Legacy Trust - BOLT) which is a nature reserve for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management, monitoring the ever increasing bio-diversity is a significant part of our work.

BOT Environmental

BOT Environmental is an Unincorporated Association enrolled as an Environmental Body with Entrust (approved on 25 November 1998) to enable the Barn Owl Trust to obtain and use funds under the Landfill Tax Credit Scheme. There has been no BOT Environmental income or expenditure during the year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Covid 19

Life has returned to a 'new normal' after the pandemic restrictions of the last two years. Several of our staff and volunteers did catch the virus but fortunately all have recovered and the infection controls in place helped to prevent the spread. We have amended our infection control policy in light of government advice, but several changes have been made to on-going working arrangements. Where possible, we now have staff 'hybrid' working, splitting their time between working from home and being in the office. This helps to reduce their travel time (and emissions) and improves the work/life balance for those that can do it. We also now have an internet-based phone system to complement our landline, this enables the transfer of calls between those working at home and in the office. We now answer the telephone between 10am-4pm Monday to Friday. Our Office Manager, who has a healthcare background, continues to monitor the Covid situation and update our staff and Trustee accordingly. We are still maintaining social distancing and encouraging regular sanitation of any shared workspaces. Whilst test kits were freely available we asked all staff to test weekly or before coming into the office, visitors too. Now this is no longer the situation we are asking staff to stay at home if they have any symptoms and to test if they still have kits to hand.

Achievements and Performance

The Trustees have given careful consideration to ensuring that the charity's activities are to the public benefit, and they have had regard to the Charity Commission's guidance on this. During the year covered by this report public benefit was provided nationally (and internationally) by the Trust as we supplied information and advice by email, telephone and via our website. Dealing with enquiries is a huge part of the work of our conservation team and the interest in Barn Owls has continued despite the pandemic. During the year our website – barnowltrust.org.uk received 1,062,860 page views (1,264,495 last year) by 480,762 (544,304) unique visitors, that's an average of 2,912 (3,464) page views a day – we believe last year was so high because of 'lockdowns' and people having more time to browse the web. Our [YouTube channel](#) which has our short information/instructional films has had 173,222 (239,787) views this year, (a drop of 66,565) and has 4,141 (3,392) Subscribers. The most watched of our recent videos is 'How to Choose the Best Barn Owl Nestbox Design' with 31,705 views. With total views reaching 496,000 last year 'An introduction to the Barn Owl' remains our most popular video. Our barnowlsurvey.co.uk website where we collect Barn Owl sites and sightings, has had 32,828 page views (42,949) and 13,329 users (16,729).

New Research Published

Surprisingly little is known about what young Barn Owls do when they become independent, but collaborators from the Trust, Ambios Ltd and Lotek UK have produced original scientific research on dispersal behaviour based on radio tracking. Tagging 19 young owls in their nests, created an exciting opportunity to follow them as they ventured out into the world. We are pleased to say after many years of hard work the research paper was published earlier this year in the esteemed journal 'Bird Study' - '[Juvenile Barn Owl Dispersal: roost site selection in relation to landscape feature – a radio tracking study](#)'. They found that female Barn Owls travelled further between roosts than males, and that the young owls usually roosted in trees until harsh weather pushed them to use more sheltered sites. The owls were not relocated along rivers or major roads, suggesting that these linear features are not used during dispersal. Hopefully, tech improvements will enable more discoveries about this critical stage in the Barn Owl life cycle.

State of the UK Barn Owl Population 2021

Originally conceived as a one-off report in 2013, the State of the UK Barn Owl Population has become an annual publication because of the willingness of independent Barn Owl monitoring groups to voluntarily send us their results. This is a unique national role for the Barn Owl Trust as no other organisation has ever collated this type of information from across the UK and published it on behalf of independent Barn Owl groups. Data was collected and analysed during the first part of 2021 and the [report was published](#) in May 2022.

Despite the Pandemic we did check 65 of our own annual monitoring sites during the breeding season and many groups of volunteers in different parts of the UK were able to monitor substantial numbers of Barn Owl nests and collectively contribute to a reliable impression of the 2021 breeding period. In Devon and Cornwall we found that both nesting occupancy and average brood size were above the long-term average. However, absence rate was also above average, meaning many sites were left untenanted, with fewer seemingly unpaired roosting individuals.

Nationally 2021 showed a promising start for Barn Owls, with overall nesting occupancy 9% higher than average. Although this was above average, unfortunately the increase wasn't as high as previous peaks. Nesting occupancy varied considerably across regions, with an extraordinary increase seen in Leicestershire (188%) and over 50% increases recorded in Cheshire, Gloucestershire, Powys, Shropshire, Staffordshire and Ulster. Noticeable decreases were seen in Galloway, Dorset, Northumberland and Suffolk, all of which reported a reduction of at least 30%. Despite the overall optimistic start of the breeding season, brood size was 7% below the average of all previous years and only showed a slight improvement upon the really poor year of 2020. Galloway saw the most catastrophic decrease with a drop in average brood size of 75%.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Health and Safety

During the year we completed a review of all of our H&S Policies and Guides, confirming that they are 'fit for purpose' and identifying some areas that could benefit from further work. The member of staff responsible for H&S left during the year and our Head of Conservation has taken on the role until someone else can be trained appropriately.

Social Media

We have continued to develop our social media presence and now have 20,755 (19,833 +) followers on Facebook and 37,164 (36,785) on Twitter. With Pinterest we have 878 (769) followers and 122,800+ monthly views sharing Barn Owl photos, nestbox building, gift ideas, owl art and crafts, and more. On Instagram we now have 4,888 (3,266) followers.

In September we introduced 'News Bytes' to the News & Events pages of our website, pulling together all the items shared on social media during each month.

Lennon Legacy Project (LLP)

Due to the pandemic, sadly there were no Spring and Summer guided walks around our 26-acre nature reserve during the year although our four winter bird walks did go ahead (see below). The land was named the Lennon Legacy Project after Ms Vivien Lennon whose money enabled us to purchase the site in 2001. At the end of the last financial year the land was transferred to the Barn Owl Legacy Trust (BOLT) Charitable Incorporated Organisation (CIO) number – 119 0997 to ensure its long-term future as a nature reserve. The Barn Owl Trust continues to use and manage the land to maintain and enhance its bio-diversity.

The site is managed by our small conservation team with help from volunteers including students from the University of Plymouth. This year they helped with clearing Blackthorn to benefit the Brown Hairstreak Butterfly which is a Priority Species under the UK Post-2010 Biodiversity Framework. We also managed a significant stretch of hedge laying along the North Park hedge with the help of volunteers. In April we had contractors in to plough the winter bird food crop area once again and then we broadcast the seed mix by hand. By August the Sunflowers were beginning to put on a show. In the sunshine the crop could be heard humming with the insects visiting the flowers. The Fodder Radish had formed large seed pods, Wheat, Barley and Triticale could be seen along the edges and we had our first sighting of Linnets returning to the area. Over the winter flocks of 400+ were regularly recorded.

We held four Winter Bird Walks, two in December and two in January. One in each month was an open event and the other for member of Devon Birds who kindly paid for the seed and ploughing of the area. We continued to record and reported on the monthly changes in our online [Wildlife Diary](#).

The dramatic increases in biodiversity and bio-abundance because of our management of the site since 2002 have been remarkable. This provides yet more public benefit given that the survival of mankind depends upon healthy eco-systems particularly in a landscape where most potential wildlife habitat is impoverished by intensive farming systems.

Reducing Barn Owl-Vehicle Collisions

Major roads are a significant hazard for Barn Owls many of whom die every year whilst crossing the carriageways or hunting the verges. An estimated one quarter of juvenile Barn Owls die on trunk roads each year, along with one-sixth of adults. Not only are they more frequently killed on trunk-roads than many other wildlife species, but they are also much rarer than all other species that are frequently killed.

During the year the conservation team have been working on a project with Kier Highways, who manage vegetation along trunk roads on behalf of National Highways and were keen to receive practical advice on preventing so many deaths. The Trust used its 34-year dataset to identify where Barn Owls were being killed and displayed this information using a Geographical Information System. Six days of visits to the M5, M4, A38 and A30 were carried out by the team after receiving safety training. The main objective was to document our mitigation recommendations; however they found an additional 10 dead Barn Owls over the six days. Six of them were spotted on the roadside as they drove the many kilometres to and from where they were working, but four were found in the high-risk sections we had identified for mitigation. At the beginning of March 2022 we handed in a 77- page document 'Mitigating Barn Owl-Vehicle Collisions on the South West Trunk Road Network: Where and How'. It contains an analysis of 346 Barn Owl-vehicle collision records to identify high-risk road sections, including 40 records from the Barn Owl online survey we initiated in 2014. It also specifies and advocates a trial of mitigation measures that can be monitored, evaluated, developed, and ultimately expanded. Many thanks to all those citizen scientists who have recorded their Barn Owl sightings on the survey webpage www.barnowlsurvey.org.uk

Other Projects

In the financial year 2018-2019 we marked out 3 areas in the LLP with over 500 fence posts, which incidentally the birds are enjoying as perches. This is where we are managing creeping thistle in different ways with the aim of publishing a report with recommendations as to the most effective way to deal with this invasive species in rough grassland. This three-year scientific project which is being managed by Dr Mateo Ruiz in his role as Conservation and Science Officer was completed last year. This year we plan to count the thistles again in July to whether there have been any after effects of the various management

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

prescriptions and then Mateo will write up the findings for publication.

During the year we began an exciting new project in liaison with the Devon Bird Watching and Preservation Society to purchase and install cameras in 25 wild Barn Owl sites to minimise disturbance when monitoring. During the winter problems with both our vehicles and staff recruitment meant that fieldwork was restricted but we did get 8 installed across the county before the breeding season. The remainder will be installed later this year.

Core Activities

These include keeping our **UK Barn Owl Directory** up to date which has helped to reduce our burden of enquiries. It contains three types of contact: Barn Owl Groups and Projects, Owl Carers and Rehabilitators, and Professional Surveyors trained by us. Anyone who wants to contact their local Barn Owl group, find a trained surveyor for their development site, or find someone local who is willing to take in an injured owl, can go to the directory (on our website) and click on their county.

Other national roles for the Barn Owl Trust that were maintained throughout the year included the public reporting of sightings, roosts and nest sites via www.barnowlsurvey.org.uk.

Prior to the pandemic we were the leading UK provider of specialist Barn Owl training for the ecology sector but due to Covid all courses during the year were cancelled and in order to continue the provision of the training courses much of our Conservation Team time has been spent (working from home) on developing online versions of the courses. The Barn Owl Ecology, Surveys and Signs (BOESS) on-line course will be launched in early April 2022.

Nestbox building

All the nestboxes we erect are purpose-made by us and in 2009 in response to requests we started selling nestboxes to the public. In January 2022 we had to register for VAT as income from nestboxes (and their carriage) was going to take us over the VAT threshold. We made the decision to hold the prices and absorb VAT cost ourselves. Income from nestbox sales has increased by 31% during the year and the number of boxes sold has increased by 4%. Our nestbox team of two working six days between them has now increased to a team of five working six days between them. Sale of boxes is a significant source of income which helps support the cost of running our Conservation Team.

However, for the Barn Owl Trust, selling nestboxes is not a commercial venture but a way of delivering conservation objectives. Our nestboxes are a much better design for Barn Owls than many of those we come across during fieldwork where nestling Barn Owls have fallen and died. In supplying well-built and well-designed nestboxes, we are helping to ensure that birds are provided with longer lasting and, above all, safer nesting places, hence the decision to not increase the price unless the cost of materials makes it essential.

Other work

None of the Shows we would normally attend happened during the year. Talks and school visits did restart, both online and in person. On-line talks have meant that we can reach a much broader (geographical) audience. One of the forty-seven 'Climate and Ecological Crisis? What's all the fuss about?' talks given by our Head of Conservation was to a group of scientists at the Bolin Climate Research Centre at Stockholm University in Sweden. Others have been to WI, U3A and Probus groups amongst others.

Care for the resident owls in our sanctuary and the small number of casualties we have received has continued. We have not been able to host any students on work experience to give them a taste of working with the Trust. We continued to liaise with Barn Owl workers in the UK and in other countries and in September we worked with Ambios at their 'Knowledge Exchange Café' talking to their trainees about finding jobs in the environmental sector.

Issues 66 & 67 of Feedback, the Trust's bi-annual magazine, were produced for our supporters during the year, 66 included our 2020 Annual Report. Back issues of Feedback are available on our website.

After no staff changes at all last year there have been several staff changes during the year. Office Manager Jackie Atkinson retired in July after 12 years with the Trust, Aaron Kitts was headhunted by another charity after 5+ years with us and Judith Read retired after 6 years here. Nestbox builder Natasha Mihailovic left in October after 2 years and Conservation Officer Rick Lockwood moved on to work for another conservation charity after 5 years.

In June 2021 Nathan Giles joined the nestbox builders and was here until February 2022. In July Gill Gant took on the role of Office Manager. In August Anne-Marie Glenn joined our admin team and in September Joel Turnbull who had been here for 2+ years before the pandemic returned to build nestboxes again. Jessica Munday joined the admin team in October. Chris Allen (November) and Emily Smith (March) also joined the nestbox team and Dr Pip Laker became part of the conservation team in February. In total we now employ 16 staff members.

Like many other things the Trust's Green Audit was put on hold over the last couple of years. However, we continue to look

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

at everything we do and buy to attempt to minimise our carbon footprint. This includes fuel and energy consumption and where we deposit our money (divestment of our funds from banks that support the fossil fuel industry). At the end of the year we purchased an electric estate car to use for fieldwork, this was partially grant funded and the balance was from legacies.

As those of you that have supported us for some time know we have always given environmental and ethical consideration to our activities and to the purchasing of resources but with the Climate Crisis deepening we felt the need to do more. We have a web page called ['The climate and ecological crisis'](#) explaining how the Barn Owl and other life on earth is being affected. Another one, ['The climate and ecological crisis, and me'](#) has ideas for individual action at national, regional and local level. There is also a page on our website ['How to talk to children about the Climate Crisis'](#) with a link to a short video.

Here at the Trust, we make use of recycled paper, envelopes and packaging, sales goods from recycled material and ethically sourced materials; organic tea, coffee and milk are purchased for the office. Our recycling scheme collects a vast range of items including used ink cartridges, stamps, mobile phones and jewellery; our income from this source was way down at £15.53 (£218) luckily we don't do it just for the money! We also have recycling schemes here for crisp packets, biscuit wrappers, pens, toothbrushes and toothpaste tubes.

Financial Review

The operating results, together with the Balance Sheet and notes are shown on pages 10 to 19. The total incoming resources for the year to 31 March 2022 were £389,064 a decrease of £43,832 on 2021 (-28%). In the previous year we received furlough payments of £92,568 to support our staff and significant legacies. Furlough grants in the year were £10,111 (11% of 2021). Our restricted grants in the year increased from £1,281 in 2021 to £15,200 and unrestricted donations from Charitable Trusts was up significantly at £45,898 (£18,000). We saw a net surplus of £ 30,008 for the year (2021 - £ 22,792).

Combined income from grants, legacies and donations saw a drop of 28% on the previous year at £245,176 (2021 - £341,755) accounting for 63% of total income (2021 - 79%). However last year £92,567 - 27% of this income was from furlough payments. During the year we used restricted funds carried over from last year towards an electric vehicle. We saw a 51% drop in individual donations to £24,111 (£47,630) however our Friends scheme income increase by 4%. We did see a 33% increase in income from Adoptions as staff were back in the office and available to send out reminders. Volunteer fund-raising also increased by 32% to £1,135 (2021 - £857).

Legacy and gifts in memoriam income were down 27% at £87,571 (£120,756) accounting for 23% of total income for the year (2021 - 28%). We are always extremely grateful for the legacies and the gifts in memoriam we receive.

It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the reserves to survive the years we have a deficit. Legacies not only enable the Trust to continue to achieve so much of our general conservation work, but they also allow us to invest in special projects including the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land, the creation of the two ponds in the LLP, the Meeting Room and the Solar Project.

Our income from our charitable activities, which enables us to be less dependent on grant and legacy income, is still being affected by the pandemic. Our income from nestbox sales was 31% higher than 2021 at £82,136 (2021 - £62,878) despite having to register for VAT during the last quarter of the year. However, we have had no income at all from training courses which generated £38,988 in 2020. Other charitable activities generated £41,545 (£14,703) at 183% increase.

Fundraising income was 58% higher than 2021 at £1,424 (£902) most of which came from our Annual Draw. Income from sales goods was also up by 97% - £13,560 (£6,897) comparable with 2020. Our solar panels generated £4,637 (2021 - £4,785) 3% less than the previous year.

Overall expenditure decreased by 12% to £359,056 (2021-£410,104). Last year was unusually high because we transferred assets to BOLT (£106,960), a more representative comparison is with 2020 when expenditure was £347,180.

Expenditure on Charitable Activities was £339,150, 85% of 2021- £397,094. The cost of practical work increased by 6% to £160,082 (2021 - £149,748). The information and advice service costs also increased by 19% to £104,493 (2021 - £87,941). All salaries were increased by £850 across the scales in April 2021.

The cost of fundraising increased by 21% from £10,371 in 2021 to £12,525 mainly due to staff time and salary increases. Fundraising still accounts for just 3% of our total expenditure, and includes time spent applying for grants. We spent 180% more on promotional goods £7,381 (£2,639), this generated £13,560 income (£6,897).

Support costs include telephone, repairs, overheads such as insurance, water & electricity, stationery, management, payroll, and office cleaning. These necessary costs have increased by 34% over the year to £28,125 (2021 - £21,059) and account for 8% of expenditure. Our management costs have increased mainly due to accountancy and having to VAT register during the year, they are now 3.9% of total spend £13,822 (2021 - £10,934). Because of our volunteers we are able to keep management and other cost down. Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

Of the unrestricted funds available to the Trust, the Trustees have allocated £358,162 as a reserve for the next financial year, and £33,000 for other projects, leaving a general fund of £201,672 (2020 - £221,742). However, our fixed assets and stock account for £54,921 (£54,332) of this and in light of the regular shortfall in income vs. expenditure (excluding legacies) we expect to have to start drawing on these reserves. The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times. It is these reserves that will allow us to continue in these post lockdown times and work out a way forward.

Plans for Future Periods

The Trustees and Management Team continually review both the financial situation and the outputs of the charity's work in relation to its aims and objectives.

Fieldwork was a particular issue for us during the 2021-2022 year and last year we were restricted during the autumn and winter because of staff changes and vehicle issues. However, we did manage our annual monitoring visits during the summer, some nestboxing and installing 8 of the 25 remote cameras. The remainder will be installed this year. Looking ahead we are on schedule to be able to resume normal fieldwork this year with the use of our new electric estate car. We are still hoping to purchase an electric van when one becomes available on the market with the capacity for 200+ miles and towing.

April 2022 is scheduled for the launch of the Barn Owl Ecology, Surveys and Signs (BOESS) training course and the conservation team have started work on the advanced course – Advanced Barn Owl Surveying and Mitigation (ABOSM) which we hope will be ready for launch in April 2023.

The three-year scientific creeping thistle project looking at the most effective way to deal with this invasive species in rough grassland and publishing a report with recommendations and results is due to be completed in the coming financial year. This is being managed by Dr Mateo Ruiz in his role as Conservation and Science Officer.

Following our work in this financial year with Kier they have submitted a proposal to Highways England using our report to establish potential trial sites for Barn Owl mitigation measures on trunk roads. We are awaiting the outcome of this proposal and hope funding is awarded and we continue to be involved.

A date for a second draft of the 'Barn Owl Conservation Handbook' has been agreed, however, work on this has been pushed back but it is still on the 'long list'.

Dates are organised to restart guided walks around our nature reserve this year and the Trustees have allocated funding for a new 15-month fixed-term post for a Intern to work as a Reserve Officer & Volunteer Co-ordinator to work on the Lennon Legacy Project and encourage volunteer involvement. We will also continue to have a wild bird crop area as this significantly increases the small bird population and their predators here over the winter.

We are also working with a Southwest architect on plans to rebuild all, or part of the existing office space here to the same standard as the Meeting Room. This would allow us to improve working conditions for the staff and volunteers, save energy and reduce emissions. We have some legacy income available for this project but depending on estimates of costs would need to fundraise the balance.

The Trust is now in its 34th year and we have a great team here of both staff and volunteers, together we have achieved a tremendous amount over the last 3 decades. In order to ensure that the team can continue its work of **Conserving the Barn Owl and its Environment** we need to find younger folk with the skills, passion and enthusiasm to guide the organisation through the next thirty years!

Being a Trustee is a voluntary (unpaid position) with the legal and moral responsibility for overseeing the direction of the organisation. The day-to-day responsibility for running the Trust is delegated to the senior staff who are recruited, managed by and report regularly to the Trustees. We'd like to hear from anyone interested in becoming a Trustee in the future, please write to our Chairman Keith Grant telling us why.

Having taken advice from the Charity Commission, the Trustees are looking at converting the Trust to a Charitable Incorporated Organisation (CIO) which will limit the personal liability for future Trustees and may make it easier to find some. The Trust will still be known as the Barn Owl Trust and all our work, aims and objectives will remain exactly the same however this does necessitate a new charity number and all of the administration and costs associated with that. The Lennon Legacy Project is now a separate CIO - the Barn Owl Legacy Trust (BOLT) with the BOT still managing the land.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

In addition to our general work of dealing with enquiries, we will continue our practical conservation such as annual monitoring, site visits and nestboxing, school visits, adult talks, and caring for resident and casualty birds, plans for this year include the on-going development of our two websites www.barnowltrust.org.uk and www.barnowlsurvey.org.uk. We will also maintain our Barn Owl Directory to enable people to find local contacts for Barn Owl conservation, Barn Owl casualties and local Barn Owl surveys. We will continue to use social media presence to raise awareness both of the species and our work. We will continue to pull UK figures together and publish the 'State of the UK Barn Owl Population' results annually.

Wherever possible we will work with other groups both in the UK and abroad to promote Barn Owl conservation and we will be working at a local level to promote and support our local authorities, town, district and county who have all declared a Climate Emergency.

We will continue to monitor the Health & Safety Executive's (HSE) position on the future of second-generation rodenticides (SGAR's) and the industry-led Stewardship Regime that has so far failed to reduce wildlife poisoning. We will also continue to lobby for the implementation of recommendations from research projects, and to develop educational / training activities and resources, to target practical conservation projects (e.g. nestbox provision) whilst trying to ensure that any development is sustainable, thereby reducing the Trust's dependency on legacy income to support core costs.

We hope to attract more grant funding and donations to fund our work this despite the predicted recession.

Reserves Policy

Prudence dictates that because expenditure generally exceeds income (excluding legacies), reserves have been allocated (based on the last 'normal' year's expenditure) to ensure that the Trust can function during the forthcoming year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Statement of Trustees' Responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2022

I report to the trustees on my examination of the accounts of The Barn Owl Trust for the year ended 31 March 2022, which are set out on pages 10 to 17.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Martin Hobbs BSc ACA

Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Edginswell Park
Torquay
Devon
TQ2 7FF

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The Barn Owl Trust

Statement of Financial activities

Year Ended 31 March 2022

		March 2022 £			March 2021 £		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from:							
Donations and legacies	2	219,865	25,311	245,176	247,907	93,848	341,755
Charitable activities	2	123,681	-	123,681	77,581	-	77,581
Other trading activities	2	14,984	-	14,984	7,799	-	7,799
Other Income	2	5,223	-	5,223	5,761	-	5,761
Total		363,753	25,311	389,064	339,048	93,848	432,896
Expenditure on:							
Raising funds	3	19,906		19,906	8,909	4,101	13,010
Charitable activities	3	315,062	24,088	339,150	307,893	89,201	397,094
		334,968	24,088	359,056	316,802	93,302	410,104
Net (expenditure)/income		28,785	1,223	30,008	22,246	546	22,792
Transfers between funds		16,568	(16,568)	-	20,337	(20,337)	-
Net movement in funds		45,353	(15,345)	30,008	42,583	(19,791)	22,792
Reconciliation of funds:							
Total funds brought forward		547,482	39,307	586,789	504,899	59,098	563,997
Total funds carried forward		592,835	23,962	616,797	547,482	39,307	586,789

The Barn Owl Trust

Balance Sheet

Year Ended 31 March 2022

			March		March
			2022		2021
	Notes	£	£	£	£
Fixed assets					
Tangible assets	5		42,010		36,306
Current assets					
Stock	6	12,911		15,025	
Debtors	7	20,077		5,188	
Cash at bank and in hand		557,157		548,179	
		<u>590,145</u>		<u>568,392</u>	
Liabilities					
Creditors - Amounts falling due within one year		15,358		17,909	
	8	<u>15,358</u>		<u>17,909</u>	
Net current assets			574,787		550,483
Net assets			<u>616,797</u>		<u>586,789</u>
The funds of the charity:					
Unrestricted funds	9		592,835		547,482
Restricted funds	10		23,962		39,307
Total charity funds			<u>616,797</u>		<u>586,789</u>

Approved by the Trustees on and signed on their behalf by:

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2022

1. Accounting Policies

(a) Basic of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 (FRS102)) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional and presentational currency of these financial statements is sterling.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. Please refer to the 'Covid-19' section of the Trustees' Report on page 3 for more details of the implications of the Covid-19 pandemic on the going concern status of the charity.

(b) Income recognition

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

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

(c) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets except freehold land are included at cost and are depreciated by equal annual instalments over their expected useful lives at the following rates:

Units	10% to 20% Straight line, leaving residual values
Vehicles	25% Straight line, leaving residual values
Others	33% Straight line

(e) Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. There was no stock take of sales goods at Year End due to the Lockdown and furloughing of staff.

(f) Pension contributions

Pension contributions payable under a defined contribution scheme are charged to the SOFA as and when paid.

(g) Fund accounting

- i. The Charity's general funds consist of funds which the Charity may use for its charitable purposes at its discretion.
- ii. The Charity has designated certain funds for specific purposes. There is no legal force for the designations and further details of the funds can be found in Note 9.
- iii. The Charity has various restricted funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. Further details of the funds can be found in Note 10.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

1. Accounting Policies

(h) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. The charity holds the following financial instruments, all of which are considered to be basic:

- Short term debtors and creditors
- Cash and bank balances

2. Income

	2022	2021
	£	£
(a) Donations and legacies:		
Grants and donations	157,605	220,999
Legacies	87,571	120,756
	<u>245,176</u>	<u>341,755</u>
(b) Charitable activities:		
Nestboxes	82,136	62,878
Training courses	-	-
Other (Talks, p&p, Misc)	41,545	14,703
	<u>123,681</u>	<u>77,581</u>
(c) Other trading activities:		
Fundraising	1,424	902
Promotional goods	13,560	6,897
	<u>14,984</u>	<u>7,799</u>
(d) Other income:		
Solar generation	4,637	4,785
Bank interest	570	756
Other (recycling)	16	220
Sale of fixed assets	-	-
	<u>5,223</u>	<u>5,761</u>
	<u>389,064</u>	<u>432,896</u>

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Expenditure

	Activities Undertaken Directly £	Governance and Support Costs £	March 2022 Total £	March 2021 Total £
Raising funds:				
Fundraising	12,525	-	12,525	10,371
Promotional goods	7,381	-	7,381	2,639
	19,906	-	19,906	13,010
Charitable activities:				
Nestboxes	45,201	-	45,201	29,380
Training courses	-	-	-	761
Practical work	160,081	-	160,081	149,748
Information and advice service	104,493	-	104,493	87,941
Grants & Donations	-	-	-	106,960
Support costs	-	28,125	28,125	21,059
Independent examination	-	1,250	1,250	1,245
	309,775	29,375	339,150	397,094

4. Salaries & Pensions

	2022 £	2021 £
Wages & salaries	186,738	170,800
Social security costs	11,373	9,072
Pension Contributions	11,481	10,570
	209,591	190,442

During the year the Trust employed a total of 16 staff, 5 full time and 11 part time (2021: 14 staff).

No employee received employee benefits (excluding employer pension costs) of more than £40,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

5: Fixed Assets March 2022

	Units £	Furniture & Equipment £	Vehicles £	Total £
Cost				
As at 31st March 2021	122,393	39,614	103,205	265,212
Additions	-	2,197	25,583	27,780
Disposals	61,416	-	-	61,416
As at 31st March 2022	60,977	41,811	128,788	231,576
Depreciation				
As at 31st March 2021	117,191	29,557	82,158	228,906
Charge for the year	4,202	6,822	11,052	22,076
Deleted on disposals	61,416	-	-	61,416
As at 31st March 2022	59,977	36,379	93,210	189,566
Net Book Value				
As at 31st March 2021	5,202	10,057	21,047	36,306
As at 31st March 2022	1,000	5,432	35,578	42,010

5: Fixed Assets March 2021

	Units £	Furniture & Equipment £	Vehicles £	Lennon Field £	Total £
Cost					
As at 31st March 2020	129,549	37,040	107,157	60,094	333,840
Additions	-	2,574	462	-	3,036
Disposals	7,156	-	4,414	60,094	71,664
As at 31st March 2021	122,393	39,614	103,205	-	265,212
Depreciation					
As at 31st March 2020	113,301	21,947	68,168	-	203,416
Charge for the year	10,046	7,610	17,404	-	35,060
Deleted on disposals	6,156	-	3,414	-	9,570
As at 31st March 2021	117,191	29,557	82,158	-	228,906
Net Book Value					
As at 31st March 2020	16,248	15,093	38,989	60,094	130,424
As at 31st March 2021	5,202	10,057	21,047	-	36,306

Units include the Solar Array and Meeting Room.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

6. Stock	2022	2021
	£	£
Promotional Goods	12,278	12,015
Nestboxes	633	3,010
	12,911	15,025

During the year the cost of stock was £51,170 (2021 - £33,443)

7. Debtors	2022	2021
	£	£
Trade debtors	16,785	5,187
Prepayments and accrued income	2,447	-
VAT Receivable	845	
	20,077	5,187

8. Creditors – amounts falling due within one year	2022	2021
	£	£
Trade creditors	11,256	15,792
Accruals and deferred income	1,250	-
Taxation and social security	2,852	2,117
	15,358	17,909

9. Unrestricted Income Funds

Year Ended 31 March 2022

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Designated Funds					
Reserves Policy	322,740	-	-	35,422	358,162
Other Projects	3,000	-	(2,197)	32,197	33,000
Total designated funds	325,740	-	(2,197)	(37,619)	391,162
Unrestricted general fund	221,742	363,753	(332,771)	(51,051)	201,673
Total Unrestricted Funds	547,482	363,753	(335,218)	16,568	592,835

The Barn Owl Trust

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

9. Unrestricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Designated Funds					
Lennon Legacy Project	48,114	54	(2,302)	(45,866)	-
Reserves Policy	322,740	-	-		322,740
Other Projects	3,000	-	(2,574)	2,574	3,000
Total designated funds	373,854	54	(4,876)	(43,292)	325,740
Unrestricted general fund	131,045	338,994	(311,926)	63,629	221,742
Total Unrestricted Funds	504,899	339,048	(316,802)	20,377	547,482

10. Restricted Income Funds

Year Ended 31 March 2022

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Fixed Assets	25,123	-	-	(7,430)	17,693
Barn Lift 2020 - £3,000 retained for servicing	2,662	-	(559)	-	2,103
Electric Vehicle	9,138	-	-	(9,138)	-
Conservation	-	9,900	(9,900)	-	-
Furlough Grants	-	10,111	(10,111)	-	-
Remote Monitoring Project	-	5,000	(3,218)	-	1,782
Website	2,384	-	-	-	2,384
Wildbird food Crop	-	300	(300)	-	-
	39,307	25,311	(24,088)	(16,568)	23,962

10. Restricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Fixed Assets	45,460	-	-	(20,337)	25,123
Barn Lift 2020 - £3,000 retained for servicing	3,000	-	(337)	-	2,663
Electric Vehicle	9,138	-	-	-	9,138
Furlough Grants	-	92,567	(92,567)	-	-
Website	1,500	1000	(116)	-	2,384
Wildbird food Crop	-	281	(281)	-	-
	59,098	93,848	(93,302)	(20,337)	39,307

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

Furlough payments for salaries have been shown as restricted grants

The Barn Lift servicing monies, Remote Monitoring and the Website funds of £6,270 are held in current assets.
The remaining restricted funds of £17,693 are held in fixed assets

11. Related Party Transactions

During the year £10,309.87 (2021: £8,151) was paid to Trustee Frances Ramsden, for accountancy, financial management, promotion, design and training. Head of Conservation – David Ramsden received a salary of £22,434.47 (2021: £19,385).

During the year the Trust leased land and buildings from David and Frances Ramsden for a peppercorn rent.

THE BARN OWL TRUST

England & Wales - Charity number 299835

Accounts

Barn Owl Trust

Annual Report 2020 - 2021



WATERLEAT, ASHBURTON, DEVON TQ13 7HU - (01364) 653026 - www.barnowltrust.org.uk Reg Charity No: 299 835



Conserving the Barn Owl and its Environment



Charity Information

Barn Owl Trust

Waterleat Ashburton Devon TQ13 7HU
01364 653026 info@barnowltrust.org.uk
www.barnowltrust.org.uk

Registered Charity number 299 835

BOT Environmental Enrolment Number 203 178

Trustees: Keith Grant (1990) Frances Ramsden (1988) Chris Robinson* (2007 -2020 retired)
Simon Wilson (2000) Kevin Keatley (2010) Ed McNeil (2020) Hon Treasurer: Mark Pountney (2002)
Secretary: Jackie Atkinson Minutes: Aaron Kitts, Gillian Gant, Kaye Thomas

Management Team:

David Ramsden - Head of Conservation

Jackie Atkinson - Office Manager

Independent Examiners:

Francis Clark LLP

Chartered Accountants

Sigma House, Oak View Close

Edginswell Park

Torquay, Devon TQ2 7FF

Solicitors:

Wollen's

Carlton House

30 The Terrace

Torquay, Devon TQ1 1BS

Bankers:

CAF Bank Ltd

Kings Hill

West Malling

Kent ME19 4TA

Lloyds TSB

31 Fore Street

Totnes

Devon TQ9 5HH

The stated objective of the Trust 'is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible'.

The main areas of the Trust's work are practical conservation, education, provision of information and research. The Trust also responds to live owl emergencies and provides a sanctuary and rehabilitation facility for injured owls. The Trust became a registered charity in 1988.

Practical conservation and rehabilitation work takes place in South West England (mainly Devon and Cornwall), but all other areas of work have national (and sometimes international) significance: e.g. the free information and advice service is available by post, email, telephone and via the worldwide web. Our research work is relevant throughout the UK and beyond.

The Trust also owns 26 acres of land purchased with a legacy and known as the Lennon Legacy Project, this is managed entirely for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management. Monitoring and recording the ever-increasing biodiversity and promoting habitat creation by others is a significant part of the Trust's work.

TRUST STAFF

OFFICE MANAGER : Jackie Atkinson
HEAD OF CONSERVATION : David Ramsden MBE
SENIOR CONSERVATION OFFICER : Matthew Twigg
CONSERVATION OFFICER : Rick Lockwood
ASSISTANT CONS. & SCIENCE OFFICER : Mateo Ruiz
CONS. TEAM ASSISTANT : Kaye Thomas
ADMIN ASSISTANTS : Marianne Bryan
Aaron Kitts
Vanessa Lewis
Judith Read
ALSO CLIMATE CRISIS CO. : Gill Gant
LEGACY PROJECT : Lisa Fordham
PRACTICAL SUPPORT : Jasmin Ramsden
Natasha Mihailovic
SCHOOL VISITS/TALKS : David Ramsden
Rick Lockwood
Mateo Ruiz
ACCOUNTS : Frances Ramsden

COMPUTER/IT SUPPORT : Alan Lewis

TRUST VOLUNTEERS

HONORARY SOLICITORS : Wollen's
VETS : Veterinary Hospital (Estover)
BTO RINGING COORDINATOR : Keith Grant
EDUCATION VOLUNTEER : Baley the Barn Owl
LIVE OWL EMERGENCY HELP & OWL TRANSPORTATION : Margaret Rhodes
PRACTICAL SUPPORT : Kim Baker
Tony Hulatt
FEEDBACK : Aaron Kitts
Marianne Bryan
Frances Ramsden
GENERAL ASSISTANCE : Diane Baker
Jayne Hartley
Di Hawkings
Kim & Ed McNeil
Harry Hingston
Michael Park
Ambios Trainees
Sandra Reardon
Margaret Rhodes

Barn Owl Trust staff and volunteers often have several roles, only their main areas of work are listed here.

Conservation task helpers are not included but not forgotten.

* Indicates those leaving during the period of this report

BOT Environmental

BOT Environmental is an Enrolled Body under the Landfill Tax Credit Scheme. It was set up in 1998 to allow the Trust to apply for grants from landfill operators who can give money to community or environmental projects rather than pay tax to central government. There was no BOT Environmental activity in the year and both the opening and the closing balance of the fund at the year end was £0.

Annual Report 2020 - 2021



Welcome to our Annual Review of the last financial year 2020 - 2021 and what a very strange year it was!

Dominated by Covid and lockdowns we began the year with most of our staff furloughed and just a small group working part-time from home to maintain core services like emergencies, enquiries and owl care. Our training courses, shop, talks and nestbox building were all suspended, affecting our income, but generous donations from supporters and the furlough scheme got us through.

In July we began reorganising the office to allow for social distancing and started to gradually bring staff back at least part-time, to maintain social distancing. In April the Winter Bird Crop seeds were sown by a contractor and in June another contractor created a new path in North Park and put up a new fence to separate our new rewinding area. We continued to update our monthly Wildlife Diary throughout the year to keep folk informed about happenings with the Lennon Legacy Project. In August we introduced an internet-based telephone system to enable staff to answer calls from home (01364 255 256) However, in deepest Devon the bandwidth can be challenging. Poor connectivity has also caused issues for staff trying to work remotely and has restricted some areas of work. By September we were able to reopen our online shop and start selling nestboxes again. Jasmin and Natasha our two nestbox builders excelled themselves and despite 5 months with no sales increased the number of boxes going out by 4% over the year.

The Conservation Team, mainly working from home, have been focused on developing a new 'remote' way to deliver our training courses in a modular fashion and we are hoping to get these on-line during the new financial year, filming for the modules was 'Covid safe'. Health and Safety concerns about lone working and Covid safety meant that most fieldwork and monitoring was cancelled during the year. However in addition to maintaining the two websites Barn Owl Trust and Barn Owl Survey and dealing with enquiries we continued the 'Creeping Thistle Management Research Project' and we produced the 'State of the UK Barn Owl Population 2020' report for the 8th consecutive year, this was published in April 2021. Talks have continued via Zoom instead of face-to-face meetings. This does have the advantage that we can reach a much wider geographical area and in fact participants from around the world, including Africa and India attended a talk on the climate and ecological crisis by our Head of Conservation.

Management Information

The Barn Owl Trust was constituted in December 1987 and became a national registered charity in July 1988, it is governed by a Trust Deed. The objectives of the Trust, as stated in our Deed, are 'the conservation of wildlife, especially the Barn Owl and the preservation and re-creation of appropriate ecological conditions to provide a natural environment for wildlife to flourish'.

The Trust has five Trustees. The year of their appointment is listed next to their names in the Charity Information. New Trustees are chosen by the existing Trustees, when required, on the basis of their relevant expertise.

The number of Trustees is required to be between three and five, and in the event of the number falling below three the remaining Trustees may only act for the purpose of appointing additional Trustees and for no other purpose.

The Trustees have full and unrestricted powers of investing monies as decided by a majority. The Trustees have adopted a formal policy on general financial reserves (see page 16).

Day-to-day running of the Trust is the responsibility of the Management Team (Senior Staff) who are line-managed by and liaise regularly with individual Trustees and report at quarterly Trustees meetings. ★

Going forward we are working with the Devon Birdwatching and Preservation Society on a trial project to minimise disturbance and reduce travel time when monitoring wild Barn Owl sites and also with Kier on behalf of the Highways Agency to develop Barn Owl mitigation measures on trunk roads both of which will begin in the next financial year.

During the summer we produced an e-version of Feedback to keep in touch with our supporters that we could contact by email, this kept them up to date with what was happening at the Trust. In the autumn our previous annual report and Feedback 64 went out by both email and post, the post part was challenging due to social distancing and Covid safety, but we managed. To improve our poor internet connectivity, we have set up a Community Broadband Scheme with local residents to try and access government funding, however so far no luck, we will keep you posted!

In August the Barn Owl Legacy Trust (BOLT) became a Charitable Incorporated Organisation – No:1190997 - and we began the process of transferring the Lennon Legacy Project land and the balance of the original legacy (2001) from BOT to BOLT. Trustees meetings for both charities have been held via Zoom during the year.

In November Trustee Chris Robinson retired after 25 years sterling service with the Trust, first from 1995 as our Education Advisor and since 2007 as a Trustee. Thank you, Chris, from all of us for all of your support over the years. We are delighted that Chris will continue as a BOLT Trustee. Ed McNeil became a Trustee in November 2020.

We had planned for staff to resume working their normal hours after the Christmas break, but the second lockdown in January meant that almost everyone continued to be partially furloughed to keep numbers in the office down. As we go forward, where possible we have decided to continue some homeworking to cut down on travel time and expense and of course carbon emissions. In the office we have now introduced a 'bubble system' with staff covid-testing if they cross bubbles. This does mean that fieldwork, where lone working is not possible, can now be planned.

After a year of being dependant on the furlough scheme to help pay our staff, towards the end of the year we received a generous legacy which provided the financial security to move into the new year with more confidence than we had expected.

Having seen the effects of the pandemic on the entire world and being aware of the impending challenges of the climate and ecological crisis, we want to move forward into a new 'normal' rather than revert to the old one. The Barn Owl Trust has always worked to raise awareness of environmental issues and the links between all living things.

Things are changing rapidly and as reported by the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) "Nature is declining globally at rates unprecedented in human history — and the rate of species extinctions is accelerating, with grave impacts". "1,000,000 species threatened with extinction". "Current global response insufficient; 'Transformative changes' needed to restore and protect nature; Opposition from vested interests can be overcome for public good".

Sustainability must be the key to everything we do now, not just at work but in our whole lives. We will, as always continue to give environmental and ethical consideration to all of our activities and to the purchase of resources.

On behalf of all of the Trustees I would like to thank our staff, our volunteers and everyone that has supported us during this challenging year. We couldn't do this without you and *together we can make a world of difference-*

Thank You All and stay safe.

Keith Grant Chair of Trustees, July 2020 ★



Conservation Report

Staffing through lockdown

The start of the financial year saw the Barn Owl Trust office closed throughout the first lockdown. However, a limited amount of homeworking enabled us to continue dealing with enquiries as best we could. As the year unfolded more staff hours were transferred from the government furlough scheme into new homeworking arrangements and although gradually more hours were worked at our offices, even by the year end most conservation staff were working most of their hours at home.

Initially, staff were brought out of the furlough scheme to do specific tasks rather than resume all previous work. The system of 'Restricted Roles' finally ended at the year close although with the pandemic still raging and with most hours still being worked at home, there was no 'return to normal'.

State of the UK Barn Owl Population 2020

The most up-to-date figures on the UK Barn Owl population were published in our report: State of the UK Barn Owl Population 2020 based on results provided by 29 independent monitoring groups who between them checked 3,234 potential nest sites. 2020 was a relatively poor year for Barn Owls. Overall, the number of nesting pairs was 8.5% lower than average and the average number of young in nests was 11.4% below average. This was the most negative change in brood size since State of the UK Barn Owl Population reports began in 2013.

Although large broods of eight and nine were recorded in Northumberland and Staffordshire, other nests were found to have failed at the egg stage in Gloucestershire, Shropshire, Derbyshire, and the Tees Valley.



A brood of eight in Northumberland Photo: Philip Hanmer

Met Office data for 2020 showed that 10 out of 12 months were warmer than usual, sometimes markedly so, and that rainfall went from one extreme to another over the course of the season. Although winter 2019/2020 was fairly mild, February was the wettest since 1862(!), which must have left some female owls struggling to reach breeding condition. April and May saw a six-week drought (with very high temperatures) which inhibited vegetation growth, almost certainly reducing Field Vole numbers resulting in poor prey delivery rates that contributed to compromised incubation or starving Barn Owl nestlings.

In June the pendulum swung, but too far, and owlets would have been growing and fledging in very wet conditions right through to September. In conclusion, a clear message came from groups in north Berkshire/south Buckinghamshire, Leicestershire, north Norfolk, Shropshire, Suffolk, Warwickshire and Yorkshire: 2020 was a very bad year, and in some cases the worst recorded so far.



An owlet in Northumberland being ringed Photo: Philip Hanmer

The Lennon Legacy Project – our nature reserve

Away from main roads with no traffic and urban conurbations with clean air, human lockdown made little difference to wildlife which carried on regardless. There were differences though, on our reserve, due to the Climate and Ecological Crisis.

As regular readers will know, we are extremely fortunate to have a 26-acre nature reserve thanks to the generosity of Ms Vivien Lennon, who remembered the Barn Owl Trust in her Will, and due (by chance or good fortune) to the land becoming available shortly afterwards.



Our 26-acre nature reserve (The Lennon Legacy Project) January 2021 Photo: David Ramsden

In an effort to sequester even more atmospheric carbon, we decided to 'rewild' our steepest and most overgrown acre of grassland and allow it to develop into the woodland it so desperately wanted to be. As soon as lockdown restrictions allowed, a group of willing volunteers turned up to give it a helping hand by planting 140 native trees in gaps between the wild saplings.

In an effort to reduce soil-carbon emissions, we decided not to plough our 2.5 acres of Winter Bird Food Crop but rather to employ a no-tillage method using a contractor to rake, seed, and roll the soil surface. Unfortunately, it was not the success we'd hoped for! No-tillage methods are usually used after spraying with glyphosate to kill all other vegetation. We didn't do that and before most of our seeds had a chance to get away they were swamped by a thick carpet of Creeping Buttercup, some use for pollinators but no use for over-wintering finches. We did have a crop of sorts but only enough to support about 10% of the birds we were expecting.



A new fence protects our rewilding area

Photo: David Ramsden

On the plus side, our rough grassland looked fantastic once again with good numbers of wild flowers and butterflies, lots of signs of small mammal activity, and nesting Skylarks for the 4th year in a row no doubt attracted by the stacks of invertebrates it supports. We also managed to continue our 'Creeping Thistle Management' research project with thistle-counting and a variety of treatments in 36 10-metre squares, and our weekly butterfly transect surveys.



One of the many Marbled White butterflies counted on our weekly transect which continued despite Lockdown

Photo: Tom Williams

Core activities

Incoming owls

Through the first lockdown, the roads were so quiet that less Barn Owls were being injured and found. In fact, from the beginning of March until mid-June we received none. Then came a fallen owllet we returned to the nest after 2 weeks of hand feeding and 4 more young Barn Owls arrived from the RSPCA which we released in August and September. Another four Barn Owls were brought in starving two of which were also injured. Sadly, only one of the four survived and was successfully released from one of our three Mobile Aviaries.

Fieldwork trips

Other than emergency owl rescues, no fieldwork trips were conducted though the whole year which is absolutely unheard of here at the Trust. Sadly, our advisory trip to Ulster Wildlife Trust had to be postponed.

Events

All planned events were called off although our Head of Conservation did manage to deliver his talk 'Climate and Ecological Crisis? What's all the fuss about?' via Zoom for the first time, and a further eight times during the year. These included a presentation to the Rotary Club of Edgware and Stanmore attended by Rotarians from Thane in India with invited guests from a wide range of African and the Caribbean countries.

Training

Needless to say, not one of our foundation and advanced courses for Ecological Consultants were run, this had a huge impact on the Trust's income and a significant impact on the 'industry', given that we are way-and-above the main training provider in the UK.

Having made the decision to take our foundation training course online, we spent quite a while researching the best way to do it – no easy task given the hands-on nature, both of the course and of Barn Owl surveying. Eventually we decided on a combination of short videos, voiceovers, and frequent re-cap questions delivered in five modules.

At the years end the five modules had content-plans, a great deal of filming had been completed, and voiceover recording was well underway.



Work on our new online training courses included the creation of numerous short videos including the use of a drone-mounted camera to capture a birds-eye view of habitats and landscapes.

Photo: David Ramsden

Annual Reports such as these cannot possibly convey how much work goes on, even in times of lockdown. Thanks to our wonderful staff and volunteers all emergencies were responded to, our owl care continued, and even our enquiry service.

We would all like to express our sincere gratitude to all our supporters without whom none of this work could have been carried out. Thank you very much indeed.

David Ramsden MBE
Head of Conservation ★



A rehabilitated Barn Owl released on 13th January 2021

Photo: David Ramsden



Financial Report

After a very strange year with an often-deserted office, staff homeworking and several of our income streams completely disappearing it is rather wonderful to report that we ended the year with a surplus.

As you will see from the 'Statement of Financial Activity' (SOFA) we ended the year with a net surplus of £22,246 compared to the previous years net deficit of £40,021. The total incoming resources for the year to 31 March 2021 were £432,896 (2020 - £307,159) an increase of £125,737, +40%. This was in the main due to a significant legacy received at the year end and the furlough payments which supported our staff for much of the year.

Income from grants, legacies and donations saw an increase of 113% on the previous year at £341,755 (2020 - £160,587) accounting for 79% of total income (2020 - 52%). Our restricted grants in the year dropped to £1,281 from £24,950 in 2020 but unrestricted donations from Charitable Trusts was up 19% at £18,000 (£15,095). We still have restricted funds towards an electric vehicle but raising the balance needed was put on hold during the year. We saw a 27% increase in individual donations to £47,630 and our Friends scheme remained relatively stable. We did see a 9% drop in income from Adoptions as we didn't have staff available to send out reminders. Volunteer fund-raising also decreased by a dramatic 48% to £857 (2020 - £1,640).

Legacy and gifts in memoriam income were up 180% at £120,756 (£41,626) together accounting for 28% of total income for the year (2020 - 14%). We are always extremely grateful for the legacies and the gifts in memoriam we receive.

It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the reserves to survive the years we have a deficit. Legacies not only enable the Trust to continue to achieve so much of our general conservation work, but they also allow us to invest in special projects including the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land, the creation of the two ponds in the LLP, the Meeting Room and the Solar Project.

Our income from our charitable activities, which enables us to be less dependent on grant and legacy income, has been severely affected by the pandemic and lockdowns. Although our income from nestbox sales was just 2% less than 2020 at £62,878 (2020 - £64,332) we had no income at all from training courses which generated £38,988 in the previous year.

Our fundraising income was just 29% of 2020 at £902 (£3,162) most of which came from our Annual Draw. Income from sales goods was also down by 49% - £6,897 (£13,497). Our solar panels generated £4,785 (2020 - £4,318) an increase of 11%.

Our overall expenditure increased by 18% to £410,104 (2020- £347,180). Expenditure on Charitable Activities was mainly responsible for this increase due to the transfer of assets to BOLT which can be seen under 'Grants and Donations' - £106,960. If the transfer figure is removed the cost of Charitable Activities for the year is 12% less than the previous year - £290,134.

The cost of practical work decreased by 11% to £149,748 (2020 - £168,345). The information and advice service costs also decreased by 14% to £87,941 (2020 - £101,845). These savings were due in part to the pandemic curtailing our activities and one less part-time admin post when one of our staff retired during the year and wasn't replaced. Salaries did not increase during the year.

The cost of fundraising decreased by 13%. Fundraising accounts for about 3% of our total expenditure, and includes time spent applying for grants. We spent 57% less on promotional goods £2,639 (£6,116).

Support costs include telephone, repairs, overheads such as insurance, water & electricity, stationery, management, payroll, and

Continued on page 7

THE BARN OWL TRUST

BALANCE SHEET

AS AT 31st MARCH 2020

		2021	2020
		£	£
	Notes		
Fixed assets			
Tangible assets	5	36,306	130,424
Current assets			
Stock	6	15,025	15,447
Debtors	7	5,188	1,251
Cash at bank and in hand		548,179	427,670
		568,392	444,368
Liabilities			
Creditors - Amounts falling due within one year	8	17,909	10,795
Net current assets		550,483	433,573
Net assets		586,789	563,997
The funds of the charity:			
Unrestricted funds	9	547,482	504,899
Restricted funds	10	39,307	59,098
Total charity funds		586,789	563,997

SOFA Note 2.

Income

	2021	2020
	£	£
(a) Donations and legacies:		
Grants and donations	220,999	118,961
Legacies	120,756	41,626
	341,755	160,587
(b) Charitable activities:		
Nestboxes	62,878	64,332
Training courses	-	38,988
Other	14,703	21,065
	77,581	124,385
(c) Other trading activities:		
Fundraising	902	3,162
Promotional goods	6,897	13,497
	7,799	16,659
(d) Other income:		
Solar generation	4,785	4,318
Bank interest	756	992
Other	220	218
Sale of fixed assets	-	-
	5,761	5,528
	432,896	307,159

S.O.F.A. Statement of financial activity



		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		2021			2020		
Notes	£	£	£	£	£	£	£
Income from:							
Donations and legacies	2	247,907	93,848	341,755	135,637	24,950	160,587
Charitable activities	2	77,581	-	77,581	124,385	-	124,385
Other trading activities	2	7,799	-	7,799	16,659	-	16,659
Other Income	2	5,761	-	5,761	5,528	-	5,528
Total		339,048	93,948	432,896	282,209	24,950	307,159
Expenditure on:							
Raising funds	3	8,909	4,101	13,010	16,907	-	16,907
Charitable activities	3	307,893	89,201	397,094	325,171	5,102	330,273
Total		316,802	93,302	410,104	342,078	5,102	347,180
Net (expenditure)/income		22,246	546	22,792	(59,869)	19,848	(40,021)
Transfers between funds		20,337	(20,337)	-	17,014	(17,014)	-
Net movement in funds		42,583	(19,791)	22,792	(42,855)	2,834	(40,021)
Reconciliation of funds:							
Total funds brought forward		504,899	59,098	563,997	547,754	56,264	604,018
Total funds carried forward		547,482	39,307	586,789	504,899	59,098	563,997

Financial Report continued

office cleaning. These necessary costs have decreased by 9% over the year to £21,059 (2020 - £23,223) and account for 5% of expenditure.

Because of our volunteers we are able to keep our management costs at just 2.7% of total spend £10,934 (2020 - £8,054). Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

Of the unrestricted funds available to the Trust, the Trustees have allocated £322,740 as a reserve for the next financial year, and £3,000 for other projects, leaving a general fund of £221,742 (2020 - £131,045). However, our fixed assets and stock account for £54,332 of this and in light of the regular shortfall in income vs. expenditure (excluding legacies) we expect to have to start drawing on these reserves as we bring staff back from furlough.

The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times.

It is these reserves that will allow us to continue in these post lockdown times and work out a way forward.

SOFA Note 3

Expenditure

	Activities Undertaken Directly	Governance and Support Costs	Total 2021	Total 2020
	£	£	£	£
Raising funds:				
Fundraising	10,371	-	10,371	10,791
Promotional goods	2,639	-	2,639	6,116
	13,010	-	13,010	16,907
Charitable activities:				
Nestboxes	29,380	-	29,380	29,244
Training course	761	-	761	5,626
Practical work	149,748	-	149,748	168,345
Information and advice	87,941	-	87,941	101,845
Grants and donations	106,960	-	106,960	1,000
Support costs	-	21,059	21,059	23,223
Independent examination	-	1,245	1,245	990
	374,790	22,304	397,094	330,273
	387,800	22,304	410,104	347,180

Mark Pountney MAAT - Honorary Treasurer



Thank You

We are very grateful to the following charities, businesses and other organisations that have supported our work with grants, sponsorship or donations in kind during this financial year. Thank you!

Alice Noakes Memorial Trust
Blair Foundation
Charles Chadwyck-Healy Charitable Settlement
Cobalt Trust
Devon Birdwatching & Preservation Society
Dumbreck Charity
Ecclesiastical Insurance Office
Joan Cullen Charitable Trust
John Swire 1989 Charitable Trust
Keith Ewart Charitable Trust

Martin Wills Fund
May 1961 Charitable Trust
Mitchell Trust
Offenheim Charitable Trust
Scott (Eredine) Charitable Trust
UK Tea Academy
Verdon Smith
Veterinary Hospital Group
Walker Animal Trust
Walter Guinness Charitable Trust
Wildlife Watching Supplies

During this period we received legacies from:

Gloria Hazeldene Gertrude Morris, Susan Beardsley, M J & R W Curtis,
Martin Hallam, Barbara Lucas and Elizabeth Mary Knibbs

and Gifts in Memory of:

Alec Hutchison, Andrew Hill, Andrew Moss, Barnaby Taggart, Beryl Welsh, Betty Cox, Brenda Frances Weinand,
Christopher Mark Spiller, Connie Whybrow, Edna May Richards, Howard Kirk, John Colebrook,
John Webb, Keith Lynn, Marjorie Tame, Mary Yonge, Maureen Basford, Paul Yells, Peter Ronald Thurston
Ray Gunner, Shaun Armstrong and Winifred Sparkes.

Rest in peace



Photo: Peter Warne

Donations from sponsored events and other fund-raising were received from:
Rainham Community Orchard Kent,
Sharon James, Jean Jackson, Henry Bellamy, Shelley Wright & Tracey Morris,
the Axe Valley Runners -The Grizzly Run,
and Margaret & Derrick Crocker

Thank you all so much for your support

The Barn Owl Trust

Annual Report

Year Ended 31 March 2021

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

Annual Report

Year Ended 31 March 2021

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The Barn Owl Trust

Trustees and Advisors

Year Ended 31 March 2021

Accounts

Year ended 31 March 2021

Registered Charity number

299 835

BOT Environmental Enrolment Number

203 178

Address

Waterleat
Ashburton
Devon
TQ13 7HU

Bankers

CAF Bank Ltd
Kings Hill
West Malling
Kent
ME19 4TA

Lloyds Bank
31 Fore Street
Totnes
Devon
TQ9 5HH

Independent Examiners

Martin Hobbs BSc ACA
Francis Clark LLP
Sigma House
Oak View Close
Edginswell Park
Torquay Devon
TQ2 7FF

Solicitors

Wollens
The Harbour Side
At, 67 The Terrace
Torquay
TQ1 1DP

Trustees

Keith Grant
Frances Ramsden
Chris Robinson (resigned 26 November 2020)
Simon Wilson
Kevin Keatley
Edward McNeil (appointed 26 November 2020)

Secretary

Jackie Atkinson

Hon Treasurer

Mark Pountney *MAAT*

Management Team

David Ramsden *MBE*
Head of Conservation
Jackie Atkinson
Office Manager

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2021

The Trustees present the charity's annual report for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the 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).

Structure, Governance and Management

The Barn Owl Trust is an unincorporated Trust and was formed by Deed of Trust on 25 December 1987. It is a registered charity, number 299835.

The Trustees meet at least quarterly throughout the year to evaluate activities, to review financial performance and for forward planning. Day-to-day running of the Trust is handled by the Management Team (David Ramsden and Jackie Atkinson) who liaise frequently with, and are line-managed by individual Trustees, they attend and report at Trustees meetings.

A new Trustee may be appointed by a majority vote of the Trustees recorded in the minutes and signed by the new Trustee. Decisions are taken by a majority of votes, and in case of equality of votes the chairman has a second and casting vote. New Trustees are inducted through attendance at meetings before official appointment.

Our Deed states that the number of Trustees shall not be less than three nor more than five.

One of our Trustees, Chris Robinson retired this year after 13 years in the role, before which she had been our Education Advisor for 12 years. We are very grateful to Chris for her long years of service with the Trust and delighted that she will maintain her involvement as a Trustee of BOLT. Ed McNeil joined us as a Trustee in November 2020.

The Trustees have full and unrestricted powers of investing monies as decided by a majority.

The major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks, these include an annually reviewed reserves policy.

Objectives and Activities

The main object of the Trust is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible.

The main areas of the Trust's work are practical conservation, education, provision of information and research; the Trust also provides training courses for ecological consultants from around the UK, a live owl emergency service, a sanctuary and rehabilitation facility for injured owls. Practical conservation and rehabilitation work takes place mainly in Devon and Cornwall, but all other areas of work have national (and even international) significance. For instance, the free information and advice service is available via the worldwide web and by post and telephone. The Trust also owns 26 acres of land known as the Lennon Legacy Project which is managed entirely for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management, monitoring the ever increasing bio-diversity is a significant part of our work.

BOT Environmental

BOT Environmental is an Unincorporated Association enrolled as an Environmental Body with Entrust (approved on 25 November 1998) to enable the Barn Owl Trust to obtain and use funds under the Landfill Tax Credit Scheme. There has been no BOT Environmental income or expenditure during the year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

Covid 19

When the pandemic hit the UK in March 2020, we furloughed almost all of our staff. We kept 3 working part-time from home to keep things ticking over and volunteers living nearby took over feeding and caring for the owls. In July we brought the Management Team back to prepare for staff to start returning to work but because of the nature of much of work, our premises, and the virus we did this very gradually. People returned part-time to enable 'bubbling' and 'Covid' safety measures were employed, and where possible we have continued some home working, this has the benefit of reducing travel time for our staff and also reducing carbon emissions. We invested in an internet-based telephone system to enable staff working from home to deal with enquiries and we have been pursuing a Community Broadband project to improve our internet access. Fieldwork during the year was severely curtailed because of Health & Safety and due to concerns about virus transmission and staff sharing vehicles, however in cases of Live Bird Emergencies and where staff could safely work alone, we did maintain some site visits.

During the second Lockdown we managed to keep most of our staff working at least some of their hours but we have been very grateful for the furlough scheme which has made a huge difference to the Trust. We plan to have everyone working all of their 'normal' hours by the end of June. However, given the threats of new variants and viruses, and the impending Climate and Ecological breakdown we believe that a new normal is necessary and are working to attain this in a sustainable fashion.

Achievements and Performance

The Trustees have given careful consideration to ensuring that the charity's activities are to the public benefit, and they have had regard to the Charity Commission's guidance on public benefit. During the year covered by this report public benefit was provided nationally (and internationally) by the Trust as we supplied information and advice by email, telephone and via our website. Dealing with enquiries is a huge part of the work of our conservation team and the interest in Barn Owls has continued despite the pandemic. During the year our website – barnowltrust.org.uk received 1,264,495 page views (1,086,104 last year) by 544,304 (475,657) unique visitors, that's an average of 3,464 (2,975) page views a day – this is an increase of 178,391 on last year. Our [YouTube channel](#) which has our short information/instructional films has had 239,787 views this year, (an increase of almost 45,000) and has 3,392 Subscribers. The most watched of our videos is 'An introduction to the Barn Owl' with 496,000 views. The [short film](#) that Hilltribe Productions kindly agreed to produce for us (free of charge) was released during the year.

Our barnowlsurvey.co.uk website where we collect Barn Owl sites and sightings, has almost 4,000 more users this year bringing the total to 16,729, with an increase of 10,000 page views – 42,949.

Social Media

We have continued to develop our social media presence and now have 19,833 (17,000+) followers on Facebook and we have 36,785 on Twitter. With Pinterest we have 769 followers and 144,800+ monthly views (115,400) sharing Barn Owl photos, nestbox building, gift ideas, owl art and crafts, and more. On Instagram we now have 3,266 (1,770) followers.

State of the UK Barn Owl Population 2020

Originally conceived as a one-off report in 2013, the State of the UK Barn Owl Population has become an annual publication because of the willingness of independent Barn Owl monitoring groups to voluntarily send us their results. This is a unique national role for the Barn Owl Trust as no other organisation has ever collated this type of information from across the UK and published it on behalf of independent Barn Owl groups.

Data was collected and analysed during the first part of 2021 and the [report was published](#) in April 2021.

Despite the Pandemic and our own curtailed fieldwork, many groups of volunteers in different parts of the UK were able to monitor substantial numbers of Barn Owl nests and collectively contribute to a reliable impression of the 2020 breeding period.

Although three projects from the northern region reported positive outcomes, results were mixed from the Midwest, disappointing from the eastern seaboard, and were even worse from central England, South Wales, and the southwest. It may be no coincidence that the second poorest mean brood size in the history of the State of the UK Barn Owl Population reports has occurred during a year when rainfall swung from unusually dry to very wet, and right at the time when eggs needed incubating and owlets should have been growing.

Health and Safety

During the year we produced a new Risk Assessment – 'Disease Control', prior to staff returning to the office to work. Desks are no longer shared, and staff are 'bubbled' with colleagues and only come in on designated days. All staff and volunteers were provided with masks, sanitiser and cleaning materials for use in communal areas. On returning to work they have been advised to take advantage of the Covid testing.

Storm Alex in October brought down some large branches from an Oak tree opposite the office which unfortunately landed on a neighbour's electric car. The resulting professional inspection of the tree necessitated some limb reduction to reduce future risk, but we are pleased to report that the tree started to come into leaf in May.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

Lennon Legacy Project (LLP)

Because of the pandemic there were no guided walks around our 26-acre nature reserve during the year. The land was named the Lennon Legacy Project after Ms Vivien Lennon whose money enabled us to purchase the site in 2001. Several years ago, we began the process of setting up a new charity to own the land independently of the Barn Owl Trust which will still manage the land. This was to ensure its long-term future as a nature reserve. During the year the Barn Owl Legacy Trust (BOLT) received its Charitable Incorporated Organisation (CIO) number – 119 0997 which enabled us to transfer the land to BOLT.

The site is normally managed by our small conservation team with help from volunteers but this year much of the work was put on hold. In April we had contractors come in and plant the seed for the Winter Bird Crop. We experimented with not ploughing, using a no-tillage method to retain carbon in the soil. This was not entirely successful as we then had the driest May on record and Creeping Buttercup dominated the 2 acres during the year, however enough of the crop did 'get away' and supported flocks of up to 80 Linnets and many other species during the winter. The area will be ploughed again next year. In June another contractor arrived to create a new path in North Park and fence off about an acre of the steep slope. This has always been difficult to manage as rough grassland so the decision was made to allow it to rewild to increase our carbon sequestration. By the end of the summer 2020 the new path was starting to 'green up' and had literally hundreds of Great Mullein (Aarons Rod) coming up which should be amazing in 2021.

Despite the lack of visitors to the site during the year we have still recorded and reported on the monthly changes in our online [Wildlife Diary](#).

The dramatic increases in biodiversity and bio abundance because of our management of the site since 2002 have been remarkable. This provides yet more public benefit given that the survival of mankind depends upon healthy eco-systems particularly in a landscape where most wildlife habitat is impoverished by intensive farming systems.

Core Activities

These include keeping our **UK Barn Owl Directory** up to date which has helped to reduce our burden of enquiries. It contains three types of contact: Barn Owl Groups and Projects, Owl Carers and Rehabilitators, and Professional Surveyors trained by us. So anyone who wants to contact their local Barn Owl group, find a trained surveyor for their development site, or find someone local who is willing to take in an injured owl, can go to the directory (on our website) and click on their county.

Other national roles for the Barn Owl Trust that were maintained throughout the year included the public reporting of sightings, roosts and nest sites via www.barnowlsurvey.org.uk.

We are the leading UK provider of specialist Barn Owl training for the ecology sector but because of Covid all courses during the year were cancelled and in order to continue the provision of the training courses much of our Conservation Team time has been spent (working from home) on developing online versions of the courses. We hope these will be launched early in the new financial year.

Nestbox building

All the nestboxes we erect are purpose-made by us and in 2009 in response to requests we started selling nestboxes to the public. Although income from nestbox sales has decreased by 2% during the year the number of boxes sold has increased by 4%. This was an amazing achievement by our nestbox team of two, who had 5 months without any sales at all and have been partially furloughed for most of the rest of the year. Sale of boxes is a significant source of income which helps support the cost of running our Conservation Team.

However, for the Barn Owl Trust, selling nestboxes is not a commercial venture but a way of delivering conservation objectives. Our nestboxes are much better for Barn Owls than many of those we come across during fieldwork where nestling Barn Owls have fallen and died. In supplying well-built and well-designed nestboxes, we are helping to ensure that birds are provided with longer lasting and, above all, safer nesting places.

Other work

None of the Shows we would normally attend happened during the year. Several of our staff received Zoom training during the year and we have developed and delivered talks to several groups using this medium which has the benefit of not restricting the geographical area we can reach. Care for the resident owls in our sanctuary and the small number of casualties we have received has continued. We have not been able to host any students on work experience to give them a taste of working with the Trust. We continued to liaise with Barn Owl workers in the UK and in other countries.

Issues 64 & 65 of Feedback, the Trust's bi-annual magazine, were produced for our supporters during the year, 64 included our 2020 Annual Report. Back issues of Feedback are available on our website.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

Implementation of the General Data Protection Regulation (GDPR) has again been time consuming during the year. Staff training and IT upgrades have been held up by the pandemic.

There have been no staff changes during the year however one of our Trustees, Christine Robinson, retired having been a Trustee since 2007. Prior to becoming a Trustee Chris had been our Education Advisor since 1995 when she began attending Trustee meetings. We are very grateful for all the time and effort Chris has given to the Trust over the years and delighted that we will keep in touch as she has agreed to become a Trustee of BOLT.

Like many other things the Trust's Green Audit was put on hold during the year. However, we continue to look at everything we do and buy to attempt to minimise our carbon footprint. This includes fuel and energy consumption and where we deposit our money (divestment of our funds from banks that support the fossil fuel industry). As those of you that have supported us for some time know we have always given environmental and ethical consideration to our activities and to the purchasing of resources but with the Crisis deepening we felt the need to do more. We now have a web page called ['The climate and ecological crisis'](#) explaining how the Barn Owl and other life on earth is being affected. Another one, ['The climate and ecological crisis, and me'](#) has ideas for individual action at national, regional and local level. There is also a page on our website ['How to talk to children about the Climate Crisis'](#) with a link to a short video.

Here at the Trust, we make use of recycled paper, envelopes and packaging, sales goods from recycled material and ethically sourced materials; organic tea, coffee and milk are purchased for the office. Our recycling scheme collects a vast range of items including used ink cartridges, stamps, mobile phones and jewellery; our income from this source was up very slightly at £220 (£218) we don't do it just for the money! We also have recycling schemes here for crisp packets, biscuit wrappers, pens, toothbrushes and toothpaste tubes.

Financial Review

The operating results, together with the Balance Sheet and notes are shown on pages 10 to 18. The total incoming resources for the year to 31 March 2021 were £432,896 an increase of £125,737 on 2020 (+40%). This was in the main due to furlough payments (£92,568) during the year to support our staff and an increase in legacies. Our restricted grants in the year dropped to £1,281 from £24,950 in 2020 but unrestricted donations from Charitable Trusts was up 19% at £18,000 (£15,095). We saw a net surplus of £ 22,791 for the year compared to last year's deficit of £40,794.

Income from grants, legacies and donations saw an increase of 113% on the previous year at £341,759 (2020 - £160,587) accounting for 79% of total income (2020 – 52%). We still have restricted funds towards an electric vehicle but raising the balance needed was put on hold during the year. We saw a 27% increase in individual donations to £47,630 and our Friends scheme remained relatively stable. We did see a 9% drop in income from Adoptions as we didn't have staff available to send out reminders. Volunteer fund-raising also decreased by a dramatic 48% to £857 (2020 - £1,640).

Legacy and gifts in memoriam income were up 180% at £120,756 (£41,626) together accounting for 28% of total income for the year (2020 – 14%). We are always extremely grateful for the legacies and the gifts in memoriam we receive.

It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the reserves to survive the years we have a deficit. Legacies not only enable the Trust to continue to achieve so much of our general conservation work, but they also allow us to invest in special projects including the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land, the creation of the two ponds in the LLP, the Meeting Room and the Solar Project.

Our income from our charitable activities, which enables us to be less dependent on grant and legacy income, has been severely affected by the pandemic and lockdowns. Although our income from nestbox sales was just 2% less than 2020 at £62,878 (2020 - £64,332) we had no income at all from training courses which generated £38,988 in the previous year.

Our fundraising income was just 29% of 2020 at £902 (£3,162) most of which came from our Annual Draw. Income from sales goods was also down by 49% - £6,892 (£13,497). Our solar panels generated £4,785 (2020 - £4,318) an increase of 11%.

Our overall expenditure increased by 18% to £410,104 (2020- £347,180). Expenditure on Charitable Activities was mainly responsible for this increase - 20%; to £397,094 (£330,273) due to the transfer of assets to BOLT - £106,960. If the transfer figure is removed the cost of Charitable Activities for the year is 88% less - £290,134. The cost of practical work decreased by 11% to £149,748 (2020 - £168,345). The information and advice service costs also decreased by 14% to £87,941 (2020 - £101,845). These savings were due in part to the pandemic curtailing our activities and one less part-time admin post when one of our staff retired during the year and wasn't replaced. Salaries did not increase during the year.

The cost of fundraising decreased by 13%. Fundraising accounts for about 3% of our total expenditure, and includes time spent applying for grants. We spent 57% less on promotional goods £ 2,639 (£6,116).

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

Support costs include telephone, repairs, overheads such as insurance, water & electricity, stationery, management, payroll, and office cleaning. These necessary costs have decreased by 9% over the year to £21,059 (2020 - £23,223) and account for 5% of expenditure. Because of our volunteers we are able to keep our management costs at just 2.7% of total spend £10,934 (2020 - £8,054). Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

Of the unrestricted funds available to the Trust, the Trustees have allocated £322,740 as a reserve for the next financial year, and £3,000 for other projects, leaving a general fund of £221,741 (2020 - £131,045). However, our fixed assets and stock account for £54,332 of this and in light of the regular shortfall in income vs. expenditure (excluding legacies) we expect to have to start drawing on these reserves as we bring staff back from furlough. The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times. It is these reserves that will allow us to continue in these post lockdown times and work out a way forward.

Plans for Future Periods

The Trustees and Management Team continually review both the financial situation and the outputs of the charity's work in relation to its aims and objectives.

As highlighted earlier fieldwork has been a particular issue for us during the past year and going forward, we are still working out the best Covid/Health & Safety, climate conscious and economic ways to do this. We now have instigated 'homeworking policies' and have staff working in 'bubbles' whilst in the office. In this 'new World' our focus is to bring all our staff back from furlough safely and to develop new ways to deliver our services, talks, training and school visits. As said earlier launching our Training Courses on-line is a priority for us as is resuming all of our work in these abnormal times. Given the Pandemic and the impending Climate and Ecological Crisis 'back to normal' is not an option we want to pursue.

In the financial year 2018-2019 we marked out 3 areas in the LLP with over 500 fence posts, which incidentally the birds are enjoying as perches. This is where we are managing creeping thistle in different ways with the aim of publishing a report with recommendations as to the most effective way to deal with this invasive species in rough grassland. This three-year scientific project is being managed by Dr Mateo Ruiz in his role as Conservation and Science Officer. Despite the pandemic the practical work and monitoring continued and a preliminary analysis of the data will happen during the year. We will then decide if we need to add more monitoring results before publishing the report.

An exciting new project for the year is a project in liaison with the Devon Bird Watching and Preservation Society to purchase and install cameras in 25 wild Barn Owl sites to minimise disturbance when monitoring.

We will also be working with Kier on behalf of Highways England to identify potential trial sites for Barn Owl mitigation measures on trunk roads.

A date for a second draft of the 'Barn Owl Conservation Handbook' has been agreed, however, work on this has been pushed back by the pandemic and subsequent furloughing of staff but it is still on the 'long list'. Following the results of trying the no-tillage method on the Lennon Legacy Project wild bird crop area we will plough the area this year before planting in April and continue to monitor the results.

We have a great team here of both staff and volunteers, together we have achieved a tremendous amount over the last 3 decades. In order to ensure that the team can continue its work of **Conserving the Barn Owl and its Environment** we need to find younger folk with the skills, passion and enthusiasm to guide the organisation through the next thirty years!

Being a Trustee is a voluntary (unpaid position) with the legal and moral responsibility for overseeing the direction of the organisation. The day-to-day responsibility for running the Trust is delegated to the senior staff who are recruited, managed by and report regularly to the Trustees. We'd like to hear from anyone interested in becoming a Trustee in the future, please write to our Chairman Keith Grant telling us why.

Having taken advice from the Charity Commission, the Trustees are looking at converting the Trust to a Charitable Incorporated Organisation which will limit the personal liability for future Trustees and may make it easier to find some. The Trust will still be known as the Barn Owl Trust and all our work, aims and objectives will remain exactly the same however this does necessitate a new charity number and all of the administration associated with that. The Lennon Legacy Project is now a separate CIO - the Barn Owl Legacy Trust (BOLT) with the BOT still managing the land.

In addition to our general work of dealing with enquiries, we hope to resume much of our practical conservation such as annual monitoring, site visits and nestboxing, school visits, adult talks, and caring for resident and casualty birds, plans for this year include the on-going development of our two websites www.barnowltrust.org.uk and www.barnowlsurvey.org.uk. We will also maintain our Barn Owl Directory to enable people to find local contacts for Barn Owl conservation, Barn Owl casualties and local Barn Owl surveys. We will continue to use social media presence to raise awareness both of the species

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

and our work. We will also continue to pull UK figures together and publish the 'State of the UK Barn Owl Population' results annually.

Wherever possible we will work with other groups both in the UK and abroad to promote Barn Owl conservation and we will be working at a local level to promote and support our local authorities, town, district and county who have all declared a Climate Emergency.

We will continue to monitor the Health & Safety Executive's (HSE) position on the future of second-generation rodenticides (SGAR's). We will also continue to lobby for the implementation of recommendations from research projects, and to develop educational / training activities and resources, to target practical conservation projects (e.g. nestbox provision) whilst trying to ensure that any development is sustainable, thereby reducing the Trust's dependency on legacy income to support core costs.

We hope to attract more grant funding and donations to allow us to fund this despite the predicted recession.

Reserves Policy

Prudence dictates that because expenditure generally exceeds income (excluding legacies), reserves have been allocated (based on the last 'normal' year's expenditure) to ensure that the Trust can function during the forthcoming year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

Statement of Trustees' Responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2021

I report to the trustees on my examination of the accounts of The Barn Owl Trust for the year ended 31 March 2021, which are set out on pages 10 to 17.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Martin Hobbs BSc ACA

Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Edginswell Park
Torquay
Devon
TQ2 7FF

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The Barn Owl Trust

Statement of Financial activities

Year Ended 31 March 2021

		March 2021 £			March 2020 £		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from:							
Donations and legacies	2	247,907	93,848	341,755	135,637	24,950	160,587
Charitable activities	2	77,581	-	77,581	124,385	-	124,385
Other trading activities	2	7,799	-	7,799	16,659	-	16,659
Other Income	2	5,761	-	5,761	5,528	-	5,528
Total		339,048	93,848	432,896	282,209	24,950	307,159
Expenditure on:							
Raising funds	3	8,909	4,101	13,010	16,907	-	16,907
Charitable activities	3	307,893	89,201	397,094	325,171	5,102	330,273
		316,802	93,302	410,104	342,078	5,102	347,180
Net (expenditure)/income		22,246	546	22,792	(59,869)	19,848	(40,021)
Transfers between funds		20,337	(20,337)	-	17,014	(17,014)	-
Net movement in funds		42,583	(19,791)	22,792	(42,855)	2,834	(40,021)
Reconciliation of funds:							
Total funds brought forward		504,899	59,098	563,997	547,754	56,264	604,018
Total funds carried forward		547,482	39,307	586,789	504,899	59,098	563,997

The Barn Owl Trust

Balance Sheet

Year Ended 31 March 2021

			March 2021	March 2020
	Notes	£	£	£
Fixed assets				
Tangible assets	5		36,306	130,424
Current assets				
Stock	6	15,025		15,447
Debtors	7	5,188		1,251
Cash at bank and in hand		548,179		427,670
		<u>568,392</u>		<u>444,368</u>
Liabilities				
Creditors - Amounts falling due within one year		17,909		10,795
	8	<u></u>		<u></u>
Net current assets			550,483	433,573
Net assets			<u>586,789</u>	<u>563,997</u>
The funds of the charity:				
Unrestricted funds	9		547,482	504,899
Restricted funds	10		39,307	59,098
Total charity funds			<u>586,789</u>	<u>563,997</u>

Approved by the Trustees on and signed on their behalf by:

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2021

1. Accounting Policies

(a) Basic of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 (FRS102)) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional and presentational currency of these financial statements is sterling.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. Please refer to the 'Covid-19' section of the Trustees' Report on page 3 for more details of the implications of the Covid-19 pandemic on the going concern status of the charity.

(b) Income recognition

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

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

(c) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets except freehold land are included at cost and are depreciated by equal annual instalments over their expected useful lives at the following rates:

Units	10% to 20% Straight line, leaving residual values
Vehicles	25% Straight line, leaving residual values
Others	33% Straight line

(e) Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. There was no stock take of sales goods at Year End due to the Lockdown and furloughing of staff.

(f) Pension contributions

Pension contributions payable under a defined contribution scheme are charged to the SOFA as and when paid.

(g) Fund accounting

- i. The Charity's general funds consist of funds which the Charity may use for its charitable purposes at its discretion.
- ii. The Charity has designated certain funds for specific purposes. There is no legal force for the designations and further details of the funds can be found in Note 9.
- iii. The Charity has various restricted funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. Further details of the funds can be found in Note 10.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

1. Accounting Policies

(h) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. The charity holds the following financial instruments, all of which are considered to be basic:

- Short term debtors and creditors
- Cash and bank balances

2. Income

	2021	2020
	£	£
(a) Donations and legacies:		
Grants and donations	220,999	118,961
Legacies	<u>120,756</u>	<u>41,626</u>
	<u>341,755</u>	<u>160,587</u>
(b) Charitable activities:		
Nestboxes	62,878	64,332
Training courses	-	38,988
Other (Talks, p&p, Misc)	<u>14,703</u>	<u>21,065</u>
	<u>77,581</u>	<u>124,385</u>
(c) Other trading activities:		
Fundraising	902	3,162
Promotional goods	<u>6,897</u>	<u>13,497</u>
	<u>7,799</u>	<u>16,659</u>
(d) Other income:		
Solar generation	4,785	4,318
Bank interest	756	992
Other (recycling)	220	218
Sale of fixed assets	-	-
	<u>5,761</u>	<u>5,528</u>
	<u>432,896</u>	<u>307,159</u>

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Expenditure

	Activities Undertaken Directly £	Governance and Support Costs £	March 2021 Total £	March 2020 Total £
Raising funds:				
Fundraising	10,371	-	10,371	10,791
Promotional goods	2,639	-	2,639	6,116
	13,010	-	13,010	16,907
Charitable activities:				
Nestboxes	29,380	-	29,380	29,244
Training courses	761	-	761	5,626
Practical work	149,748	-	149,748	168,345
Information and advice service	87,941	-	87,941	101,845
Grants & Donations	106,960	-	106,960	1,000
Support costs	-	21,059	21,059	23,223
Independent examination	-	1,245	1,245	990
	374,790	22,304	397,094	330,273

4. Salaries & Pensions

	2021 £	2020 £
Wages & salaries	170,800	185,013
Social security costs	9,072	10,772
Pension Contributions	10,570	10,930
	190,442	206,715

During the year the Trust employed a total of 14 staff, 4 full time and 10 part time (2020: 16 staff).

No employee received employee benefits (excluding employer pension costs) of more than £60,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

5: Fixed Assets March 2021

	Units £	Furniture & Equipment £	Vehicles £	Lennon Field £	Total £
Cost					
As at 31st March 2020	129,549	37,040	107,157	60,094	333,840
Additions	-	2,574	462	-	3,036
Disposals	7,156	-	4,414	60,094	71,664
As at 31st March 2021	122,393	39,614	103,205	-	265,212
Depreciation					
As at 31st March 2020	113,301	21,947	68,168	-	203,416
Charge for the year	10,046	7,610	17,404	-	35,060
Deleted on disposals	6,156	-	3,414	-	9,570
As at 31st March 2021	117,191	29,557	82,158	-	228,906
Net Book Value					
As at 31st March 2020	16,248	15,093	38,989	60,094	130,424
As at 31st March 2021	5,202	10,057	21,047	-	36,306

Fixed Assets March 2020

	Units £	Furniture & Equipment £	Vehicles £	Lennon Field £	Total £
Cost					
As at 31st March 2019	129,549	25,070	93,417	60,094	308,130
Additions	-	11,970	13,740	-	25,710
Disposals	-	-	-	-	-
As at 31st March 2020	129,549	37,040	107,157	60,094	333,840
Depreciation					
As at 31st March 2019	102,005	15,104	51,933	-	169,042
Charge for the year	11,296	6,843	16,235	-	34,374
Deleted on disposals	-	-	-	-	-
As at 31st March 2020	113,301	21,947	68,168	-	203,416
Net Book Value					
As at 31st March 2019	27,544	9,966	41,484	60,094	139,088
As at 31st March 2020	16,248	15,093	38,989	60,094	130,424

Units include the Solar Array and Meeting Room.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

6. Stock	2021	2020
	£	£
Promotional Goods	12,015	11,949
Nestboxes	<u>3,010</u>	<u>3,498</u>
	<u>15,025</u>	<u>15,447</u>

During the year the cost of stock was £33,443 (2020 - £35,238)

7. Debtors	2021	2020
	£	£
Trade debtors	5,187	1,251
Prepayments and accrued income	<u>-</u>	<u>-</u>
	<u>5,187</u>	<u>1,251</u>

8. Creditors – amounts falling due within one year	2021	2020
	£	£
Trade creditors	15,792	8,079
Accruals and deferred income	-	-
Taxation and social security	<u>2,117</u>	<u>2,716</u>
	<u>17,909</u>	<u>10,795</u>

9. Unrestricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Designated Funds					
Lennon Legacy Project	48,114	54	(2,302)	(45,866)	-
Reserves Policy	322,740	-	-		322,740
Other Projects	<u>3,000</u>	<u>-</u>	<u>(2,574)</u>	<u>2,574</u>	<u>3,000</u>
Total designated funds	<u>373,854</u>	<u>54</u>	<u>(4,876)</u>	<u>(43,292)</u>	<u>325,740</u>
Unrestricted general fund	<u>131,045</u>	<u>338,994</u>	<u>(311,926)</u>	<u>63,629</u>	<u>221,742</u>
Total Unrestricted Funds	<u>504,899</u>	<u>339,048</u>	<u>(316,802)</u>	<u>20,377</u>	<u>547,482</u>

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

Unrestricted Income Funds

Year Ended 31 March 2020	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Designated Funds					
Lennon Legacy Project					
Reserves Policy	48,569	54	(509)	-	48,114
Other Projects	310,746	-	-	11,994	322,740
Total designated funds	<u>3,000</u>	<u>-</u>	<u>(432)</u>	<u>432</u>	<u>3,000</u>
Unrestricted general fund	362,315	54	(941)	12,426	373,854
Total Unrestricted Funds	<u>185,439</u>	<u>282,155</u>	<u>(341,137)</u>	<u>4,588</u>	<u>131,045</u>
	<u>547,754</u>	<u>282,209</u>	<u>(342,078)</u>	<u>17,014</u>	<u>504,899</u>

The Lennon Legacy Project

The Trust owned 26 acres of land purchased in 2001 with legacy income and managed for wildlife, primarily Barn Owls. The balance of the original legacy was designated by the Trustees to provide funds to support management of the land and capital projects such as hedge bank restoration, fencing, a barn etc.

During the year this asset was transferred to the Barn Owl Legacy Trust Charitable Incorporated Organisation (CIO) No: 1190997. The Barn Owl Trust will continue to use and manage the land.

10. Restricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Fixed Assets	45,460	-	-	(20,337)	25,123
Barn Lift 2020 - £3,000 retained for servicing	3,000	-	(337)	-	2,663
Electric Vehicle	9,138	-	-	-	9,138
Furlough Grants	-	92,567	(92,567)	-	-
Website	1,500	1000	(116)	-	2,384
Wildbird food Crop	-	281	(281)	-	-
	<u>59,098</u>	<u>93,848</u>	<u>(93,302)</u>	<u>(20,337)</u>	<u>39,307</u>

Furlough payments for salaries have been shown as restricted grants

The Barn Lift servicing monies, the Electric Vehicle and the Website funds of £14,185 are held in current assets. The remaining restricted funds of £25,123 are held in fixed assets

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

Restricted Income Funds Year Ended 31 March 2020

	Fund Balance			Transfer s	Fund Balance
	b/f	Income	Expenditure		c/f
	£	£	£	£	£
Fixed Assets	36,764			8,696	45,460
Barn Lift	18,000	4,250	-	(22,250)	-
Barn Lift £3,000 retained for servicing	-	3,000	-	-	3,000
Display Materials	-	1,700	(1,700)	-	-
Education	-	1,000	(1,000)	-	-
Electric Vehicle	-	-	-	9,138	9,138
Grant Fund	-	1,000	(1,000)	-	-
Sanctuary	-	250	(250)	-	-
Shows	-	500	(500)	-	-
Utility Vehicle	1,500	11,150	(52)	(12,598)	-
Website	-	2,100	(600)	-	1,500
	56,264	24,950	(5,102)	(17,014)	59,098

The Grant Fund (above) was money from another charitable trust to help a specific conservation project with the purchase of a vehicle for their work.

The transfers shown above relate to fixed assets purchased from restricted funds.

The Barn Lift servicing monies, the Electric Vehicle and the Website funds of £13,638 are held in current assets. The remaining restricted funds of £45,460 are held in fixed assets

11. Related Party Transactions

During the year £8,151 (2020: £6,118) was paid to Trustee Frances Ramsden, for accountancy, financial management, promotion, design and training. Head of Conservation – David Ramsden received a salary of £19,385 (2020: £21,861).

During the year the Trust leased land and buildings from David and Frances Ramsden for a peppercorn rent.

Also during the year the Trust transferred land valued at £60,094, a barn valued at £1,000 and cash of £45,866 to Barn Owl Legacy Trust, registered charity number 1190997.

The Barn Owl Trust

Annual Report

Year Ended 31 March 2021

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

Annual Report

Year Ended 31 March 2021

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The Barn Owl Trust

Trustees and Advisors

Year Ended 31 March 2021

Accounts

Year ended 31 March 2021

Registered Charity number

299 835

BOT Environmental Enrolment Number

203 178

Address

Waterleat
Ashburton
Devon
TQ13 7HU

Bankers

CAF Bank Ltd
Kings Hill
West Malling
Kent
ME19 4TA

Lloyds Bank
31 Fore Street
Totnes
Devon
TQ9 5HH

Independent Examiners

Martin Hobbs BSc ACA
Francis Clark LLP
Sigma House
Oak View Close
Edginswell Park
Torquay Devon
TQ2 7FF

Solicitors

Wollens
The Harbour Side
At, 67 The Terrace
Torquay
TQ1 1DP

Trustees

Keith Grant
Frances Ramsden
Chris Robinson (resigned 26 November 2020)
Simon Wilson
Kevin Keatley
Edward McNeil (appointed 26 November 2020)

Secretary

Jackie Atkinson

Hon Treasurer

Mark Pountney *MAAT*

Management Team

David Ramsden *MBE*
Head of Conservation
Jackie Atkinson
Office Manager

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2021

The Trustees present the charity's annual report for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the 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).

Structure, Governance and Management

The Barn Owl Trust is an unincorporated Trust and was formed by Deed of Trust on 25 December 1987. It is a registered charity, number 299835.

The Trustees meet at least quarterly throughout the year to evaluate activities, to review financial performance and for forward planning. Day-to-day running of the Trust is handled by the Management Team (David Ramsden and Jackie Atkinson) who liaise frequently with, and are line-managed by individual Trustees, they attend and report at Trustees meetings.

A new Trustee may be appointed by a majority vote of the Trustees recorded in the minutes and signed by the new Trustee. Decisions are taken by a majority of votes, and in case of equality of votes the chairman has a second and casting vote. New Trustees are inducted through attendance at meetings before official appointment.

Our Deed states that the number of Trustees shall not be less than three nor more than five.

One of our Trustees, Chris Robinson retired this year after 13 years in the role, before which she had been our Education Advisor for 12 years. We are very grateful to Chris for her long years of service with the Trust and delighted that she will maintain her involvement as a Trustee of BOLT. Ed McNeil joined us as a Trustee in November 2020.

The Trustees have full and unrestricted powers of investing monies as decided by a majority.

The major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks, these include an annually reviewed reserves policy.

Objectives and Activities

The main object of the Trust is to advance the conservation of wildlife, especially the Barn Owl and other endangered species, to provide them with a safe breeding environment, with the object of encouraging the re-creation and preservation of appropriate ecological conditions that they may be provided with the means to continue and flourish in as natural an environment as possible.

The main areas of the Trust's work are practical conservation, education, provision of information and research; the Trust also provides training courses for ecological consultants from around the UK, a live owl emergency service, a sanctuary and rehabilitation facility for injured owls. Practical conservation and rehabilitation work takes place mainly in Devon and Cornwall, but all other areas of work have national (and even international) significance. For instance, the free information and advice service is available via the worldwide web and by post and telephone. The Trust also owns 26 acres of land known as the Lennon Legacy Project which is managed entirely for wildlife. What was once intensively grazed pasture has become a haven for birds, butterflies, flowers and insects under BOT management, monitoring the ever increasing bio-diversity is a significant part of our work.

BOT Environmental

BOT Environmental is an Unincorporated Association enrolled as an Environmental Body with Entrust (approved on 25 November 1998) to enable the Barn Owl Trust to obtain and use funds under the Landfill Tax Credit Scheme. There has been no BOT Environmental income or expenditure during the year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

Covid 19

When the pandemic hit the UK in March 2020, we furloughed almost all of our staff. We kept 3 working part-time from home to keep things ticking over and volunteers living nearby took over feeding and caring for the owls. In July we brought the Management Team back to prepare for staff to start returning to work but because of the nature of much of work, our premises, and the virus we did this very gradually. People returned part-time to enable 'bubbling' and 'Covid' safety measures were employed, and where possible we have continued some home working, this has the benefit of reducing travel time for our staff and also reducing carbon emissions. We invested in an internet-based telephone system to enable staff working from home to deal with enquiries and we have been pursuing a Community Broadband project to improve our internet access. Fieldwork during the year was severely curtailed because of Health & Safety and due to concerns about virus transmission and staff sharing vehicles, however in cases of Live Bird Emergencies and where staff could safely work alone, we did maintain some site visits.

During the second Lockdown we managed to keep most of our staff working at least some of their hours but we have been very grateful for the furlough scheme which has made a huge difference to the Trust. We plan to have everyone working all of their 'normal' hours by the end of June. However, given the threats of new variants and viruses, and the impending Climate and Ecological breakdown we believe that a new normal is necessary and are working to attain this in a sustainable fashion.

Achievements and Performance

The Trustees have given careful consideration to ensuring that the charity's activities are to the public benefit, and they have had regard to the Charity Commission's guidance on public benefit. During the year covered by this report public benefit was provided nationally (and internationally) by the Trust as we supplied information and advice by email, telephone and via our website. Dealing with enquiries is a huge part of the work of our conservation team and the interest in Barn Owls has continued despite the pandemic. During the year our website – barnowltrust.org.uk received 1,264,495 page views (1,086,104 last year) by 544,304 (475,657) unique visitors, that's an average of 3,464 (2,975) page views a day – this is an increase of 178,391 on last year. Our [YouTube channel](https://www.youtube.com/channel/UCv8v8v8v8v8v8v8v8v8v8v8) which has our short information/instructional films has had 239,787 views this year, (an increase of almost 45,000) and has 3,392 Subscribers. The most watched of our videos is 'An introduction to the Barn Owl' with 496,000 views. The [short film](#) that Hilltribe Productions kindly agreed to produce for us (free of charge) was released during the year.

Our barnowlsurvey.co.uk website where we collect Barn Owl sites and sightings, has almost 4,000 more users this year bringing the total to 16,729, with an increase of 10,000 page views – 42,949.

Social Media

We have continued to develop our social media presence and now have 19,833 (17,000+) followers on Facebook and we have 36,785 on Twitter. With Pinterest we have 769 followers and 144,800+ monthly views (115,400) sharing Barn Owl photos, nestbox building, gift ideas, owl art and crafts, and more. On Instagram we now have 3,266 (1,770) followers.

State of the UK Barn Owl Population 2020

Originally conceived as a one-off report in 2013, the State of the UK Barn Owl Population has become an annual publication because of the willingness of independent Barn Owl monitoring groups to voluntarily send us their results. This is a unique national role for the Barn Owl Trust as no other organisation has ever collated this type of information from across the UK and published it on behalf of independent Barn Owl groups.

Data was collected and analysed during the first part of 2021 and the [report was published](#) in April 2021.

Despite the Pandemic and our own curtailed fieldwork, many groups of volunteers in different parts of the UK were able to monitor substantial numbers of Barn Owl nests and collectively contribute to a reliable impression of the 2020 breeding period.

Although three projects from the northern region reported positive outcomes, results were mixed from the Midwest, disappointing from the eastern seaboard, and were even worse from central England, South Wales, and the southwest. It may be no coincidence that the second poorest mean brood size in the history of the State of the UK Barn Owl Population reports has occurred during a year when rainfall swung from unusually dry to very wet, and right at the time when eggs needed incubating and owlets should have been growing.

Health and Safety

During the year we produced a new Risk Assessment – 'Disease Control', prior to staff returning to the office to work. Desks are no longer shared, and staff are 'bubbled' with colleagues and only come in on designated days. All staff and volunteers were provided with masks, sanitiser and cleaning materials for use in communal areas. On returning to work they have been advised to take advantage of the Covid testing.

Storm Alex in October brought down some large branches from an Oak tree opposite the office which unfortunately landed on a neighbour's electric car. The resulting professional inspection of the tree necessitated some limb reduction to reduce future risk, but we are pleased to report that the tree started to come into leaf in May.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

Lennon Legacy Project (LLP)

Because of the pandemic there were no guided walks around our 26-acre nature reserve during the year. The land was named the Lennon Legacy Project after Ms Vivien Lennon whose money enabled us to purchase the site in 2001. Several years ago, we began the process of setting up a new charity to own the land independently of the Barn Owl Trust which will still manage the land. This was to ensure its long-term future as a nature reserve. During the year the Barn Owl Legacy Trust (BOLT) received its Charitable Incorporated Organisation (CIO) number – 119 0997 which enabled us to transfer the land to BOLT.

The site is normally managed by our small conservation team with help from volunteers but this year much of the work was put on hold. In April we had contractors come in and plant the seed for the Winter Bird Crop. We experimented with not ploughing, using a no-tillage method to retain carbon in the soil. This was not entirely successful as we then had the driest May on record and Creeping Buttercup dominated the 2 acres during the year, however enough of the crop did 'get away' and supported flocks of up to 80 Linnets and many other species during the winter. The area will be ploughed again next year. In June another contractor arrived to create a new path in North Park and fence off about an acre of the steep slope. This has always been difficult to manage as rough grassland so the decision was made to allow it to rewild to increase our carbon sequestration. By the end of the summer 2020 the new path was starting to 'green up' and had literally hundreds of Great Mullein (Aarons Rod) coming up which should be amazing in 2021.

Despite the lack of visitors to the site during the year we have still recorded and reported on the monthly changes in our online [Wildlife Diary](#).

The dramatic increases in biodiversity and bio abundance because of our management of the site since 2002 have been remarkable. This provides yet more public benefit given that the survival of mankind depends upon healthy eco-systems particularly in a landscape where most wildlife habitat is impoverished by intensive farming systems.

Core Activities

These include keeping our **UK Barn Owl Directory** up to date which has helped to reduce our burden of enquiries. It contains three types of contact: Barn Owl Groups and Projects, Owl Carers and Rehabilitators, and Professional Surveyors trained by us. So anyone who wants to contact their local Barn Owl group, find a trained surveyor for their development site, or find someone local who is willing to take in an injured owl, can go to the directory (on our website) and click on their county.

Other national roles for the Barn Owl Trust that were maintained throughout the year included the public reporting of sightings, roosts and nest sites via www.barnowlsurvey.org.uk.

We are the leading UK provider of specialist Barn Owl training for the ecology sector but because of Covid all courses during the year were cancelled and in order to continue the provision of the training courses much of our Conservation Team time has been spent (working from home) on developing online versions of the courses. We hope these will be launched early in the new financial year.

Nestbox building

All the nestboxes we erect are purpose-made by us and in 2009 in response to requests we started selling nestboxes to the public. Although income from nestbox sales has decreased by 2% during the year the number of boxes sold has increased by 4%. This was an amazing achievement by our nestbox team of two, who had 5 months without any sales at all and have been partially furloughed for most of the rest of the year. Sale of boxes is a significant source of income which helps support the cost of running our Conservation Team.

However, for the Barn Owl Trust, selling nestboxes is not a commercial venture but a way of delivering conservation objectives. Our nestboxes are much better for Barn Owls than many of those we come across during fieldwork where nestling Barn Owls have fallen and died. In supplying well-built and well-designed nestboxes, we are helping to ensure that birds are provided with longer lasting and, above all, safer nesting places.

Other work

None of the Shows we would normally attend happened during the year. Several of our staff received Zoom training during the year and we have developed and delivered talks to several groups using this medium which has the benefit of not restricting the geographical area we can reach. Care for the resident owls in our sanctuary and the small number of casualties we have received has continued. We have not been able to host any students on work experience to give them a taste of working with the Trust. We continued to liaise with Barn Owl workers in the UK and in other countries.

Issues 64 & 65 of Feedback, the Trust's bi-annual magazine, were produced for our supporters during the year, 64 included our 2020 Annual Report. Back issues of Feedback are available on our website.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

Implementation of the General Data Protection Regulation (GDPR) has again been time consuming during the year. Staff training and IT upgrades have been held up by the pandemic.

There have been no staff changes during the year however one of our Trustees, Christine Robinson, retired having been a Trustee since 2007. Prior to becoming a Trustee Chris had been our Education Advisor since 1995 when she began attending Trustee meetings. We are very grateful for all the time and effort Chris has given to the Trust over the years and delighted that we will keep in touch as she has agreed to become a Trustee of BOLT.

Like many other things the Trust's Green Audit was put on hold during the year. However, we continue to look at everything we do and buy to attempt to minimise our carbon footprint. This includes fuel and energy consumption and where we deposit our money (divestment of our funds from banks that support the fossil fuel industry). As those of you that have supported us for some time know we have always given environmental and ethical consideration to our activities and to the purchasing of resources but with the Crisis deepening we felt the need to do more. We now have a web page called ['The climate and ecological crisis'](#) explaining how the Barn Owl and other life on earth is being affected. Another one, ['The climate and ecological crisis, and me'](#) has ideas for individual action at national, regional and local level. There is also a page on our website ['How to talk to children about the Climate Crisis'](#) with a link to a short video.

Here at the Trust, we make use of recycled paper, envelopes and packaging, sales goods from recycled material and ethically sourced materials; organic tea, coffee and milk are purchased for the office. Our recycling scheme collects a vast range of items including used ink cartridges, stamps, mobile phones and jewellery; our income from this source was up very slightly at £220 (£218) we don't do it just for the money! We also have recycling schemes here for crisp packets, biscuit wrappers, pens, toothbrushes and toothpaste tubes.

Financial Review

The operating results, together with the Balance Sheet and notes are shown on pages 10 to 18. The total incoming resources for the year to 31 March 2021 were £432,896 an increase of £125,737 on 2020 (+40%). This was in the main due to furlough payments (£92,568) during the year to support our staff and an increase in legacies. Our restricted grants in the year dropped to £1,281 from £24,950 in 2020 but unrestricted donations from Charitable Trusts was up 19% at £18,000 (£15,095). We saw a net surplus of £ 22,791 for the year compared to last year's deficit of £40,794.

Income from grants, legacies and donations saw an increase of 113% on the previous year at £341,759 (2020 - £160,587) accounting for 79% of total income (2020 - 52%). We still have restricted funds towards an electric vehicle but raising the balance needed was put on hold during the year. We saw a 27% increase in individual donations to £47,630 and our Friends scheme remained relatively stable. We did see a 9% drop in income from Adoptions as we didn't have staff available to send out reminders. Volunteer fund-raising also decreased by a dramatic 48% to £857 (2020 - £1,640).

Legacy and gifts in memoriam income were up 180% at £120,756 (£41,626) together accounting for 28% of total income for the year (2020 - 14%). We are always extremely grateful for the legacies and the gifts in memoriam we receive.

It is previous years' legacies that enable us to bridge the difference between our income and our expenditure and to have the reserves to survive the years we have a deficit. Legacies not only enable the Trust to continue to achieve so much of our general conservation work, but they also allow us to invest in special projects including the Kingfisher wall, the building of our new website, the purchase of the Lennon Legacy Project land, the creation of the two ponds in the LLP, the Meeting Room and the Solar Project.

Our income from our charitable activities, which enables us to be less dependent on grant and legacy income, has been severely affected by the pandemic and lockdowns. Although our income from nestbox sales was just 2% less than 2020 at £62,878 (2020 - £64,332) we had no income at all from training courses which generated £38,988 in the previous year.

Our fundraising income was just 29% of 2020 at £902 (£3,162) most of which came from our Annual Draw. Income from sales goods was also down by 49% - £6,892 (£13,497). Our solar panels generated £4,785 (2020 - £4,318) an increase of 11%.

Our overall expenditure increased by 18% to £410,104 (2020- £347,180). Expenditure on Charitable Activities was mainly responsible for this increase - 20%; to £397,094 (£330,273) due to the transfer of assets to BOLT - £106,960. If the transfer figure is removed the cost of Charitable Activities for the year is 88% less - £290,134. The cost of practical work decreased by 11% to £149,748 (2020 - £168,345). The information and advice service costs also decreased by 14% to £87,941 (2020 - £101,845). These savings were due in part to the pandemic curtailing our activities and one less part-time admin post when one of our staff retired during the year and wasn't replaced. Salaries did not increase during the year.

The cost of fundraising decreased by 13%. Fundraising accounts for about 3% of our total expenditure, and includes time spent applying for grants. We spent 57% less on promotional goods £ 2,639 (£6,116).

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

Support costs include telephone, repairs, overheads such as insurance, water & electricity, stationery, management, payroll, and office cleaning. These necessary costs have decreased by 9% over the year to £21,059 (2020 - £23,223) and account for 5% of expenditure. Because of our volunteers we are able to keep our management costs at just 2.7% of total spend £10,934 (2020 - £8,054). Volunteers continue to be an invaluable asset to the Trust, assisting in every aspect of the work including practical tasks, administration, clerical work, and fundraising, as well as the provision of professional services.

Of the unrestricted funds available to the Trust, the Trustees have allocated £322,740 as a reserve for the next financial year, and £3,000 for other projects, leaving a general fund of £221,741 (2020 - £131,045). However, our fixed assets and stock account for £54,332 of this and in light of the regular shortfall in income vs. expenditure (excluding legacies) we expect to have to start drawing on these reserves as we bring staff back from furlough. The Trustees continue to look carefully at all outgoings, it is a difficult balance - holding reserves to ensure you can continue through the lean times often makes your appeals to Charitable Trusts less attractive than those from charities with smaller reserves, particularly in difficult economic times. It is these reserves that will allow us to continue in these post lockdown times and work out a way forward.

Plans for Future Periods

The Trustees and Management Team continually review both the financial situation and the outputs of the charity's work in relation to its aims and objectives.

As highlighted earlier fieldwork has been a particular issue for us during the past year and going forward, we are still working out the best Covid/Health & Safety, climate conscious and economic ways to do this. We now have instigated 'homeworking policies' and have staff working in 'bubbles' whilst in the office. In this 'new World' our focus is to bring all our staff back from furlough safely and to develop new ways to deliver our services, talks, training and school visits. As said earlier launching our Training Courses on-line is a priority for us as is resuming all of our work in these abnormal times. Given the Pandemic and the impending Climate and Ecological Crisis 'back to normal' is not an option we want to pursue.

In the financial year 2018-2019 we marked out 3 areas in the LLP with over 500 fence posts, which incidentally the birds are enjoying as perches. This is where we are managing creeping thistle in different ways with the aim of publishing a report with recommendations as to the most effective way to deal with this invasive species in rough grassland. This three-year scientific project is being managed by Dr Mateo Ruiz in his role as Conservation and Science Officer. Despite the pandemic the practical work and monitoring continued and a preliminary analysis of the data will happen during the year. We will then decide if we need to add more monitoring results before publishing the report.

An exciting new project for the year is a project in liaison with the Devon Bird Watching and Preservation Society to purchase and install cameras in 25 wild Barn Owl sites to minimise disturbance when monitoring.

We will also be working with Kier on behalf of Highways England to identify potential trial sites for Barn Owl mitigation measures on trunk roads.

A date for a second draft of the 'Barn Owl Conservation Handbook' has been agreed, however, work on this has been pushed back by the pandemic and subsequent furloughing of staff but it is still on the 'long list'. Following the results of trying the no-tillage method on the Lennon Legacy Project wild bird crop area we will plough the area this year before planting in April and continue to monitor the results.

We have a great team here of both staff and volunteers, together we have achieved a tremendous amount over the last 3 decades. In order to ensure that the team can continue its work of **Conserving the Barn Owl and its Environment** we need to find younger folk with the skills, passion and enthusiasm to guide the organisation through the next thirty years!

Being a Trustee is a voluntary (unpaid position) with the legal and moral responsibility for overseeing the direction of the organisation. The day-to-day responsibility for running the Trust is delegated to the senior staff who are recruited, managed by and report regularly to the Trustees. We'd like to hear from anyone interested in becoming a Trustee in the future, please write to our Chairman Keith Grant telling us why.

Having taken advice from the Charity Commission, the Trustees are looking at converting the Trust to a Charitable Incorporated Organisation which will limit the personal liability for future Trustees and may make it easier to find some. The Trust will still be known as the Barn Owl Trust and all our work, aims and objectives will remain exactly the same however this does necessitate a new charity number and all of the administration associated with that. The Lennon Legacy Project is now a separate CIO - the Barn Owl Legacy Trust (BOLT) with the BOT still managing the land.

In addition to our general work of dealing with enquiries, we hope to resume much of our practical conservation such as annual monitoring, site visits and nestboxing, school visits, adult talks, and caring for resident and casualty birds, plans for this year include the on-going development of our two websites www.barnowltrust.org.uk and www.barnowlsurvey.org.uk. We will also maintain our Barn Owl Directory to enable people to find local contacts for Barn Owl conservation, Barn Owl casualties and local Barn Owl surveys. We will continue to use social media presence to raise awareness both of the species

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

and our work. We will also continue to pull UK figures together and publish the 'State of the UK Barn Owl Population' results annually.

Wherever possible we will work with other groups both in the UK and abroad to promote Barn Owl conservation and we will be working at a local level to promote and support our local authorities, town, district and county who have all declared a Climate Emergency.

We will continue to monitor the Health & Safety Executive's (HSE) position on the future of second-generation rodenticides (SGAR's). We will also continue to lobby for the implementation of recommendations from research projects, and to develop educational / training activities and resources, to target practical conservation projects (e.g. nestbox provision) whilst trying to ensure that any development is sustainable, thereby reducing the Trust's dependency on legacy income to support core costs.

We hope to attract more grant funding and donations to allow us to fund this despite the predicted recession.

Reserves Policy

Prudence dictates that because expenditure generally exceeds income (excluding legacies), reserves have been allocated (based on the last 'normal' year's expenditure) to ensure that the Trust can function during the forthcoming year.

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2021

Statement of Trustees' Responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2021

I report to the trustees on my examination of the accounts of The Barn Owl Trust for the year ended 31 March 2021, which are set out on pages 10 to 17.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Martin Hobbs BSc ACA

Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Edginswell Park
Torquay
Devon
TQ2 7FF

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The Barn Owl Trust

Statement of Financial activities

Year Ended 31 March 2021

		March 2021 £			March 2020 £		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from:							
Donations and legacies	2	247,907	93,848	341,755	135,637	24,950	160,587
Charitable activities	2	77,581	-	77,581	124,385	-	124,385
Other trading activities	2	7,799	-	7,799	16,659	-	16,659
Other Income	2	5,761	-	5,761	5,528	-	5,528
Total		339,048	93,848	432,896	282,209	24,950	307,159
Expenditure on:							
Raising funds	3	8,909	4,101	13,010	16,907	-	16,907
Charitable activities	3	307,893	89,201	397,094	325,171	5,102	330,273
		316,802	93,302	410,104	342,078	5,102	347,180
Net (expenditure)/income		22,246	546	22,792	(59,869)	19,848	(40,021)
Transfers between funds		20,337	(20,337)	-	17,014	(17,014)	-
Net movement in funds		42,583	(19,791)	22,792	(42,855)	2,834	(40,021)
Reconciliation of funds:							
Total funds brought forward		504,899	59,098	563,997	547,754	56,264	604,018
Total funds carried forward		547,482	39,307	586,789	504,899	59,098	563,997

The Barn Owl Trust

Balance Sheet

Year Ended 31 March 2021

			March 2021	March 2020
	Notes	£	£	£
Fixed assets				
Tangible assets	5		36,306	130,424
Current assets				
Stock	6	15,025		15,447
Debtors	7	5,188		1,251
Cash at bank and in hand		548,179		427,670
		<u>568,392</u>		<u>444,368</u>
Liabilities				
Creditors - Amounts falling due within one year		17,909		10,795
	8	<u></u>		<u></u>
Net current assets			550,483	433,573
Net assets			<u>586,789</u>	<u>563,997</u>
The funds of the charity:				
Unrestricted funds	9		547,482	504,899
Restricted funds	10		39,307	59,098
Total charity funds			<u>586,789</u>	<u>563,997</u>

Approved by the Trustees on and signed on their behalf by:

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2021

1. Accounting Policies

(a) Basic of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 (FRS102)) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional and presentational currency of these financial statements is sterling.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. Please refer to the 'Covid-19' section of the Trustees' Report on page 3 for more details of the implications of the Covid-19 pandemic on the going concern status of the charity.

(b) Income recognition

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

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

(c) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets except freehold land are included at cost and are depreciated by equal annual instalments over their expected useful lives at the following rates:

Units	10% to 20% Straight line, leaving residual values
Vehicles	25% Straight line, leaving residual values
Others	33% Straight line

(e) Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. There was no stock take of sales goods at Year End due to the Lockdown and furloughing of staff.

(f) Pension contributions

Pension contributions payable under a defined contribution scheme are charged to the SOFA as and when paid.

(g) Fund accounting

- i. The Charity's general funds consist of funds which the Charity may use for its charitable purposes at its discretion.
- ii. The Charity has designated certain funds for specific purposes. There is no legal force for the designations and further details of the funds can be found in Note 9.
- iii. The Charity has various restricted funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. Further details of the funds can be found in Note 10.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

1. Accounting Policies

(h) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. The charity holds the following financial instruments, all of which are considered to be basic:

- Short term debtors and creditors
- Cash and bank balances

2. Income

	2021	2020
	£	£
(a) Donations and legacies:		
Grants and donations	220,999	118,961
Legacies	<u>120,756</u>	<u>41,626</u>
	<u>341,755</u>	<u>160,587</u>
(b) Charitable activities:		
Nestboxes	62,878	64,332
Training courses	-	38,988
Other (Talks, p&p, Misc)	<u>14,703</u>	<u>21,065</u>
	<u>77,581</u>	<u>124,385</u>
(c) Other trading activities:		
Fundraising	902	3,162
Promotional goods	<u>6,897</u>	<u>13,497</u>
	<u>7,799</u>	<u>16,659</u>
(d) Other income:		
Solar generation	4,785	4,318
Bank interest	756	992
Other (recycling)	220	218
Sale of fixed assets	-	-
	<u>5,761</u>	<u>5,528</u>
	<u>432,896</u>	<u>307,159</u>

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Expenditure

	Activities Undertaken Directly £	Governance and Support Costs £	March 2021 Total £	March 2020 Total £
Raising funds:				
Fundraising	10,371	-	10,371	10,791
Promotional goods	2,639	-	2,639	6,116
	13,010	-	13,010	16,907
Charitable activities:				
Nestboxes	29,380	-	29,380	29,244
Training courses	761	-	761	5,626
Practical work	149,748	-	149,748	168,345
Information and advice service	87,941	-	87,941	101,845
Grants & Donations	106,960	-	106,960	1,000
Support costs	-	21,059	21,059	23,223
Independent examination	-	1,245	1,245	990
	374,790	22,304	397,094	330,273

4. Salaries & Pensions

	2021 £	2020 £
Wages & salaries	170,800	185,013
Social security costs	9,072	10,772
Pension Contributions	10,570	10,930
	190,442	206,715

During the year the Trust employed a total of 14 staff, 4 full time and 10 part time (2020: 16 staff).

No employee received employee benefits (excluding employer pension costs) of more than £60,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

5: Fixed Assets March 2021

	Units £	Furniture & Equipment £	Vehicles £	Lennon Field £	Total £
Cost					
As at 31st March 2020	129,549	37,040	107,157	60,094	333,840
Additions	-	2,574	462	-	3,036
Disposals	7,156	-	4,414	60,094	71,664
As at 31st March 2021	122,393	39,614	103,205	-	265,212
Depreciation					
As at 31st March 2020	113,301	21,947	68,168	-	203,416
Charge for the year	10,046	7,610	17,404	-	35,060
Deleted on disposals	6,156	-	3,414	-	9,570
As at 31st March 2021	117,191	29,557	82,158	-	228,906
Net Book Value					
As at 31st March 2020	16,248	15,093	38,989	60,094	130,424
As at 31st March 2021	5,202	10,057	21,047	-	36,306

Fixed Assets March 2020

	Units £	Furniture & Equipment £	Vehicles £	Lennon Field £	Total £
Cost					
As at 31st March 2019	129,549	25,070	93,417	60,094	308,130
Additions	-	11,970	13,740	-	25,710
Disposals	-	-	-	-	-
As at 31st March 2020	129,549	37,040	107,157	60,094	333,840
Depreciation					
As at 31st March 2019	102,005	15,104	51,933	-	169,042
Charge for the year	11,296	6,843	16,235	-	34,374
Deleted on disposals	-	-	-	-	-
As at 31st March 2020	113,301	21,947	68,168	-	203,416
Net Book Value					
As at 31st March 2019	27,544	9,966	41,484	60,094	139,088
As at 31st March 2020	16,248	15,093	38,989	60,094	130,424

Units include the Solar Array and Meeting Room.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

6. Stock	2021	2020
	£	£
Promotional Goods	12,015	11,949
Nestboxes	<u>3,010</u>	<u>3,498</u>
	<u>15,025</u>	<u>15,447</u>

During the year the cost of stock was £33,443 (2020 - £35,238)

7. Debtors	2021	2020
	£	£
Trade debtors	5,187	1,251
Prepayments and accrued income	<u>-</u>	<u>-</u>
	<u>5,187</u>	<u>1,251</u>

8. Creditors – amounts falling due within one year	2021	2020
	£	£
Trade creditors	15,792	8,079
Accruals and deferred income	-	-
Taxation and social security	<u>2,117</u>	<u>2,716</u>
	<u>17,909</u>	<u>10,795</u>

9. Unrestricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Designated Funds					
Lennon Legacy Project	48,114	54	(2,302)	(45,866)	-
Reserves Policy	322,740	-	-		322,740
Other Projects	<u>3,000</u>	<u>-</u>	<u>(2,574)</u>	<u>2,574</u>	<u>3,000</u>
Total designated funds	<u>373,854</u>	<u>54</u>	<u>(4,876)</u>	<u>(43,292)</u>	<u>325,740</u>
Unrestricted general fund	<u>131,045</u>	<u>338,994</u>	<u>(311,926)</u>	<u>63,629</u>	<u>221,742</u>
Total Unrestricted Funds	<u>504,899</u>	<u>339,048</u>	<u>(316,802)</u>	<u>20,377</u>	<u>547,482</u>

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

Unrestricted Income Funds

Year Ended 31 March 2020	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Designated Funds					
Lennon Legacy Project					
Reserves Policy	48,569	54	(509)	-	48,114
Other Projects	310,746	-	-	11,994	322,740
Total designated funds	<u>3,000</u>	<u>-</u>	<u>(432)</u>	<u>432</u>	<u>3,000</u>
Unrestricted general fund	362,315	54	(941)	12,426	373,854
Total Unrestricted Funds	<u>185,439</u>	<u>282,155</u>	<u>(341,137)</u>	<u>4,588</u>	<u>131,045</u>
	<u>547,754</u>	<u>282,209</u>	<u>(342,078)</u>	<u>17,014</u>	<u>504,899</u>

The Lennon Legacy Project

The Trust owned 26 acres of land purchased in 2001 with legacy income and managed for wildlife, primarily Barn Owls. The balance of the original legacy was designated by the Trustees to provide funds to support management of the land and capital projects such as hedge bank restoration, fencing, a barn etc.

During the year this asset was transferred to the Barn Owl Legacy Trust Charitable Incorporated Organisation (CIO) No: 1190997. The Barn Owl Trust will continue to use and manage the land.

10. Restricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f £	Income £	Expenditure £	Transfers £	Fund Balance c/f £
Fixed Assets	45,460	-	-	(20,337)	25,123
Barn Lift 2020 - £3,000 retained for servicing	3,000	-	(337)	-	2,663
Electric Vehicle	9,138	-	-	-	9,138
Furlough Grants	-	92,567	(92,567)	-	-
Website	1,500	1000	(116)	-	2,384
Wildbird food Crop	-	281	(281)	-	-
	<u>59,098</u>	<u>93,848</u>	<u>(93,302)</u>	<u>(20,337)</u>	<u>39,307</u>

Furlough payments for salaries have been shown as restricted grants

The Barn Lift servicing monies, the Electric Vehicle and the Website funds of £14,185 are held in current assets. The remaining restricted funds of £25,123 are held in fixed assets

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

Restricted Income Funds Year Ended 31 March 2020

	Fund Balance			Transfer s	Fund Balance
	b/f	Income	Expenditure		c/f
	£	£	£	£	£
Fixed Assets	36,764			8,696	45,460
Barn Lift	18,000	4,250	-	(22,250)	-
Barn Lift £3,000 retained for servicing	-	3,000	-	-	3,000
Display Materials	-	1,700	(1,700)	-	-
Education	-	1,000	(1,000)	-	-
Electric Vehicle	-	-	-	9,138	9,138
Grant Fund	-	1,000	(1,000)	-	-
Sanctuary	-	250	(250)	-	-
Shows	-	500	(500)	-	-
Utility Vehicle	1,500	11,150	(52)	(12,598)	-
Website	-	2,100	(600)	-	1,500
	56,264	24,950	(5,102)	(17,014)	59,098

The Grant Fund (above) was money from another charitable trust to help a specific conservation project with the purchase of a vehicle for their work.

The transfers shown above relate to fixed assets purchased from restricted funds.

The Barn Lift servicing monies, the Electric Vehicle and the Website funds of £13,638 are held in current assets. The remaining restricted funds of £45,460 are held in fixed assets

11. Related Party Transactions

During the year £8,151 (2020: £6,118) was paid to Trustee Frances Ramsden, for accountancy, financial management, promotion, design and training. Head of Conservation – David Ramsden received a salary of £19,385 (2020: £21,861).

During the year the Trust leased land and buildings from David and Frances Ramsden for a peppercorn rent.

Also during the year the Trust transferred land valued at £60,094, a barn valued at £1,000 and cash of £45,866 to Barn Owl Legacy Trust, registered charity number 1190997.