

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
Aron 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

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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	3,010	3,498
	15,025	15,447

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	-	-
	5,187	1,251

8. Creditors – amounts falling due within one year

	2021	2020
	£	£
Trade creditors	15,792	8,079
Accruals and deferred income	-	-
Taxation and social security	2,117	2,716
	17,909	10,795

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

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](#) 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				Fund Balance
	b/f	Income	Expenditure	Transfer s	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.