

Barn Owl Trust

Annual Report 2021 - 2022



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



Conserving the Barn Owl and its Environment



Charity Information

Barn Owl Trust

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

Registered Charity number 299 835

BOT Environmental Enrolment Number 203 178

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

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

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

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

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

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

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

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

TRUST STAFF

OFFICE MANAGER : Gill Gant
Jackie Atkinson*

HEAD OF CONSERVATION : David Ramsden MBE

SENIOR CONSERVATION OFFICER : Matthew Twigg

CONSERVATION OFFICER : Rick Lockwood*

CONS. & SCIENCE OFFICER : Mateo Ruiz

ASSISTANT CONS OFFICER : Pip Laker

CONS. TEAM ASSISTANT : Kaye Thomas

ADMIN ASSISTANTS : Marianne Bryan
Anne-Marie Glenn
Jessica Munday
Vanessa Lewis
Aaron Kitts*
Judith Read*

LEGACY PROJECT : Lisa Fordham

PRACTICAL SUPPORT : Jasmin Ramsden
Natasha Mihailovic*
Joel Turnbull
Chris Allen
Emily Smith

SCHOOL VISITS/TALKS : David Ramsden
Mateo Ruiz

COMPUTER/IT SUPPORT : Alan Lewis

ACCOUNTS : Frances Ramsden

TRUST VOLUNTEERS

HONORARY SOLICITORS : Wollen's

VETS : Veterinary Hospital (Estover)
Westmoor Vets (Tavistock)

BTO RINGING COORDINATOR : Keith Grant

EDUCATION VOLUNTEER : Baley the Barn Owl

LIVE OWL EMERGENCY HELP & OWL TRANSPORTATION : Margaret Rhodes
Bill Bishop
Esther Van Delft

PRACTICAL SUPPORT : Kim Baker
Tony Hulatt

FEEDBACK : Marianne Bryan
Frances Ramsden

GENERAL ASSISTANCE : Diane Baker
Di Hawkings
Harry Hingston
Ambios Trainees
Margaret Rhodes
Jayne Hartley
Kim & Ed McNeil
Michael Park
Sandra Reardon
Sam Tully

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

Conservation task helpers are not included but not forgotten.

* Indicates those leaving during the period of this report

BOT Environmental

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

Annual Report 2021 - 2022



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

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

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

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

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

Management Information

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Keith Grant Chair of Trustees, July 2022 ★



Conservation Report

New normal

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



Storm damaged release aviary

Photo: Frances Ramsden

State of the UK Barn Owl Population 2021

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

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



Seven Ringed Barn Owl Chicks

Photo: Bill Glancy

The Lennon Legacy Project – our nature reserve

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



Mandarin Drake on the Flo Pond

Photo: Marianne Bryan

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

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

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



Linnets over the crop in December

Photo: Tony Utting

Core activities

Incoming owls

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

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

Fieldwork trips

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

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



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

Talks

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

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

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



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

Enquiries

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

Events

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

Training Courses

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



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



Barn Owl on a Stone Cross

Photo: Paul Smith



Financial Report

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

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

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

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

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

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

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

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

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

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

THE BARN OWL TRUST

BALANCE SHEET

AS AT 31st MARCH 2022

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

SOFA Note 2.

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

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



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

Financial Report continued

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

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

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

SOFA Note 3

Expenditure

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

Mark Pountney MAAT - Honorary Treasurer



Thank You

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

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

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

During this period we received legacies from:

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

and Gifts in Memory of:

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



Photo: David Ramsden

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

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

Thank you all so much for your support

The Barn Owl Trust

Annual Report

Year Ended 31 March 2022

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

Annual Report

Year Ended 31 March 2022

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The Barn Owl Trust

Trustees and Advisors

Year Ended 31 March 2022

Accounts

Year ended 31 March 2022

Registered Charity number

299 835

BOT Environmental Enrolment Number

203 178

Address

Waterleat
Ashburton
Devon
TQ13 7HU

Bankers

CAF Bank Ltd
Kings Hill
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TQ9 5HH

Independent Examiners

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

Solicitors

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

Trustees

Keith Grant
Frances Ramsden
Simon Wilson
Kevin Keatley
Edward McNeil

Secretary

Gillian Gant

Hon Treasurer

Mark Pountney *MAAT*

Management Team

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

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2022

The Trustees present the charity's annual report for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

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

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

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

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

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

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

Objectives and Activities

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

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

BOT Environmental

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Covid 19

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

Achievements and Performance

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

New Research Published

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

State of the UK Barn Owl Population 2021

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Health and Safety

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

Social Media

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

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

Lennon Legacy Project (LLP)

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

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

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

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

Reducing Barn Owl-Vehicle Collisions

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

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

Other Projects

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

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

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

Core Activities

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

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

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

Nestbox building

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

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

Other work

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

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

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

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

Financial Review

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

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

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

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

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

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

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

Plans for Future Periods

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

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

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

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

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

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

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

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

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

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

Reserves Policy

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2022

I report to the trustees on my examination of the accounts of The Barn Owl Trust for the year ended 31 March 2022, which are set out on pages 10 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Martin Hobbs BSc ACA

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

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The Barn Owl Trust

Statement of Financial activities

Year Ended 31 March 2022

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

The Barn Owl Trust

Balance Sheet

Year Ended 31 March 2022

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

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

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2022

1. Accounting Policies

(a) Basic of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. Please refer to the 'Covid-19' section of the Trustees' Report on page 3 for more details of the implications of the Covid-19 pandemic on the going concern status of the charity.

(b) Income recognition

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

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

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

(c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(d) Tangible fixed assets and depreciation

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

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

(e) Stocks

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

(f) Pension contributions

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

(g) Fund accounting

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

1. Accounting Policies

(h) Financial instruments

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

- Short term debtors and creditors
- Cash and bank balances

2. Income

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Expenditure

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

4. Salaries & Pensions

	2022 £	2021 £
Wages & salaries	186,738	170,800
Social security costs	11,373	9,072
Pension Contributions	11,481	10,570
	209,591	190,442

During the year the Trust employed a total of 16 staff, 5 full time and 11 part time (2021: 14 staff).

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

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

5: Fixed Assets March 2022

	Units £	Furniture & Equipment £	Vehicles £	Total £
Cost				
As at 31st March 2021	122,393	39,614	103,205	265,212
Additions	-	2,197	25,583	27,780
Disposals	61,416	-	-	61,416
As at 31st March 2022	60,977	41,811	128,788	231,576
Depreciation				
As at 31st March 2021	117,191	29,557	82,158	228,906
Charge for the year	4,202	6,822	11,052	22,076
Deleted on disposals	61,416	-	-	61,416
As at 31st March 2022	59,977	36,379	93,210	189,566
Net Book Value				
As at 31st March 2021	5,202	10,057	21,047	36,306
As at 31st March 2022	1,000	5,432	35,578	42,010

5: Fixed Assets March 2021

	Units £	Furniture & Equipment £	Vehicles £	Lennon Field £	Total £
Cost					
As at 31st March 2020	129,549	37,040	107,157	60,094	333,840
Additions	-	2,574	462	-	3,036
Disposals	7,156	-	4,414	60,094	71,664
As at 31st March 2021	122,393	39,614	103,205	-	265,212
Depreciation					
As at 31st March 2020	113,301	21,947	68,168	-	203,416
Charge for the year	10,046	7,610	17,404	-	35,060
Deleted on disposals	6,156	-	3,414	-	9,570
As at 31st March 2021	117,191	29,557	82,158	-	228,906
Net Book Value					
As at 31st March 2020	16,248	15,093	38,989	60,094	130,424
As at 31st March 2021	5,202	10,057	21,047	-	36,306

Units include the Solar Array and Meeting Room.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

6. Stock	2022	2021
	£	£
Promotional Goods	12,278	12,015
Nestboxes	633	3,010
	12,911	15,025

During the year the cost of stock was £51,170 (2021 - £33,443)

7. Debtors	2022	2021
	£	£
Trade debtors	16,785	5,187
Prepayments and accrued income	2,447	-
VAT Receivable	845	
	20,077	5,187

8. Creditors – amounts falling due within one year

	2022	2021
	£	£
Trade creditors	11,256	15,792
Accruals and deferred income	1,250	-
Taxation and social security	2,852	2,117
	15,358	17,909

9. Unrestricted Income Funds

Year Ended 31 March 2022

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Designated Funds					
Reserves Policy	322,740	-	-	35,422	358,162
Other Projects	3,000	-	(2,197)	32,197	33,000
Total designated funds	325,740	-	(2,197)	(37,619)	391,162
Unrestricted general fund	221,742	363,753	(332,771)	(51,051)	201,673
Total Unrestricted Funds	547,482	363,753	(335,218)	16,568	592,835

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

9. Unrestricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Designated Funds					
Lennon Legacy Project	48,114	54	(2,302)	(45,866)	-
Reserves Policy	322,740	-	-		322,740
Other Projects	3,000	-	(2,574)	2,574	3,000
Total designated funds	373,854	54	(4,876)	(43,292)	325,740
Unrestricted general fund	131,045	338,994	(311,926)	63,629	221,742
Total Unrestricted Funds	504,899	339,048	(316,802)	20,377	547,482

10. Restricted Income Funds

Year Ended 31 March 2022

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Fixed Assets	25,123	-	-	(7,430)	17,693
Barn Lift 2020 - £3,000 retained for servicing	2,662	-	(559)	-	2,103
Electric Vehicle	9,138	-	-	(9,138)	-
Conservation	-	9,900	(9,900)	-	-
Furlough Grants	-	10,111	(10,111)	-	-
Remote Monitoring Project	-	5,000	(3,218)	-	1,782
Website	2,384	-	-	-	2,384
Wildbird food Crop	-	300	(300)	-	-
	39,307	25,311	(24,088)	(16,568)	23,962

10. Restricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Fixed Assets	45,460	-	-	(20,337)	25,123
Barn Lift 2020 - £3,000 retained for servicing	3,000	-	(337)	-	2,663
Electric Vehicle	9,138	-	-	-	9,138
Furlough Grants	-	92,567	(92,567)	-	-
Website	1,500	1000	(116)	-	2,384
Wildbird food Crop	-	281	(281)	-	-
	59,098	93,848	(93,302)	(20,337)	39,307

The Barn Owl Trust

Notes to the Financial Statements (*continued*)

Year Ended 31 March 2022

Furlough payments for salaries have been shown as restricted grants

The Barn Lift servicing monies, Remote Monitoring and the Website funds of £6,270 are held in current assets.
The remaining restricted funds of £17,693 are held in fixed assets

11. Related Party Transactions

During the year £10,309.87 (2021: £8,151) was paid to Trustee Frances Ramsden, for accountancy, financial management, promotion, design and training. Head of Conservation – David Ramsden received a salary of £22,434.47 (2021: £19,385).

During the year the Trust leased land and buildings from David and Frances Ramsden for a peppercorn rent.

The Barn Owl Trust

Annual Report

Year Ended 31 March 2022

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

Annual Report

Year Ended 31 March 2022

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The Barn Owl Trust

Trustees and Advisors

Year Ended 31 March 2022

Accounts

Year ended 31 March 2022

Registered Charity number

299 835

BOT Environmental Enrolment Number

203 178

Address

Waterleat
Ashburton
Devon
TQ13 7HU

Bankers

CAF Bank Ltd
Kings Hill
West Malling
Kent
ME19 4TA

Lloyds Bank
31 Fore Street
Totnes
Devon
TQ9 5HH

Independent Examiners

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

Solicitors

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

Trustees

Keith Grant
Frances Ramsden
Simon Wilson
Kevin Keatley
Edward McNeil

Secretary

Gillian Gant

Hon Treasurer

Mark Pountney *MAAT*

Management Team

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

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2022

The Trustees present the charity's annual report for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

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

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

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

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

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

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

Objectives and Activities

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

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

BOT Environmental

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Covid 19

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

Achievements and Performance

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

New Research Published

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

State of the UK Barn Owl Population 2021

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Health and Safety

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

Social Media

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

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

Lennon Legacy Project (LLP)

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

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

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

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

Reducing Barn Owl-Vehicle Collisions

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

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

Other Projects

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

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

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

Core Activities

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

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

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

Nestbox building

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

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

Other work

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

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

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

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

Financial Review

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

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

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

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

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

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

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

Plans for Future Periods

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

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

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

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

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

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

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

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

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

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

Reserves Policy

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2022

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2022

I report to the trustees on my examination of the accounts of The Barn Owl Trust for the year ended 31 March 2022, which are set out on pages 10 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Martin Hobbs BSc ACA

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

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The Barn Owl Trust

Statement of Financial activities

Year Ended 31 March 2022

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

The Barn Owl Trust

Balance Sheet

Year Ended 31 March 2022

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

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

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2022

1. Accounting Policies

(a) Basic of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. Please refer to the 'Covid-19' section of the Trustees' Report on page 3 for more details of the implications of the Covid-19 pandemic on the going concern status of the charity.

(b) Income recognition

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

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

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

(c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(d) Tangible fixed assets and depreciation

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

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

(e) Stocks

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

(f) Pension contributions

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

(g) Fund accounting

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

1. Accounting Policies

(h) Financial instruments

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

- Short term debtors and creditors
- Cash and bank balances

2. Income

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Expenditure

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

4. Salaries & Pensions

	2022 £	2021 £
Wages & salaries	186,738	170,800
Social security costs	11,373	9,072
Pension Contributions	11,481	10,570
	209,591	190,442

During the year the Trust employed a total of 16 staff, 5 full time and 11 part time (2021: 14 staff).

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

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

5: Fixed Assets March 2022

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

Depreciation

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

Net Book Value

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

5: Fixed Assets March 2021

	Units £	Furniture & Equipment £	Vehicles £	Lennon Field £	Total £
Cost					
As at 31st March 2020	129,549	37,040	107,157	60,094	333,840
Additions	-	2,574	462	-	3,036
Disposals	7,156	-	4,414	60,094	71,664
As at 31st March 2021	122,393	39,614	103,205	-	265,212

Depreciation

As at 31st March 2020	113,301	21,947	68,168	-	203,416
Charge for the year	10,046	7,610	17,404	-	35,060
Deleted on disposals	6,156	-	3,414	-	9,570
As at 31st March 2021	117,191	29,557	82,158	-	228,906

Net Book Value

As at 31st March 2020	16,248	15,093	38,989	60,094	130,424
As at 31st March 2021	5,202	10,057	21,047	-	36,306

Units include the Solar Array and Meeting Room.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

6. Stock	2022	2021
	£	£
Promotional Goods	12,278	12,015
Nestboxes	633	3,010
	12,911	15,025

During the year the cost of stock was £51,170 (2021 - £33,443)

7. Debtors	2022	2021
	£	£
Trade debtors	16,785	5,187
Prepayments and accrued income	2,447	-
VAT Receivable	845	
	20,077	5,187

8. Creditors – amounts falling due within one year

	2022	2021
	£	£
Trade creditors	11,256	15,792
Accruals and deferred income	1,250	-
Taxation and social security	2,852	2,117
	15,358	17,909

9. Unrestricted Income Funds

Year Ended 31 March 2022

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Designated Funds					
Reserves Policy	322,740	-	-	35,422	358,162
Other Projects	3,000	-	(2,197)	32,197	33,000
Total designated funds	325,740	-	(2,197)	(37,619)	391,162
Unrestricted general fund	221,742	363,753	(332,771)	(51,051)	201,673
Total Unrestricted Funds	547,482	363,753	(335,218)	16,568	592,835

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

9. Unrestricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Designated Funds					
Lennon Legacy Project	48,114	54	(2,302)	(45,866)	-
Reserves Policy	322,740	-	-		322,740
Other Projects	3,000	-	(2,574)	2,574	3,000
Total designated funds	373,854	54	(4,876)	(43,292)	325,740
Unrestricted general fund	131,045	338,994	(311,926)	63,629	221,742
Total Unrestricted Funds	504,899	339,048	(316,802)	20,377	547,482

10. Restricted Income Funds

Year Ended 31 March 2022

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Fixed Assets	25,123	-	-	(7,430)	17,693
Barn Lift 2020 - £3,000 retained for servicing	2,662	-	(559)	-	2,103
Electric Vehicle	9,138	-	-	(9,138)	-
Conservation	-	9,900	(9,900)	-	-
Furlough Grants	-	10,111	(10,111)	-	-
Remote Monitoring Project	-	5,000	(3,218)	-	1,782
Website	2,384	-	-	-	2,384
Wildbird food Crop	-	300	(300)	-	-
	39,307	25,311	(24,088)	(16,568)	23,962

10. Restricted Income Funds

Year Ended 31 March 2021

	Fund Balance b/f	Income	Expenditure	Transfers	Fund Balance c/f
	£	£	£	£	£
Fixed Assets	45,460	-	-	(20,337)	25,123
Barn Lift 2020 - £3,000 retained for servicing	3,000	-	(337)	-	2,663
Electric Vehicle	9,138	-	-	-	9,138
Furlough Grants	-	92,567	(92,567)	-	-
Website	1,500	1000	(116)	-	2,384
Wildbird food Crop	-	281	(281)	-	-
	59,098	93,848	(93,302)	(20,337)	39,307

The Barn Owl Trust

Notes to the Financial Statements (*continued*)

Year Ended 31 March 2022

Furlough payments for salaries have been shown as restricted grants

The Barn Lift servicing monies, Remote Monitoring and the Website funds of £6,270 are held in current assets.
The remaining restricted funds of £17,693 are held in fixed assets

11. Related Party Transactions

During the year £10,309.87 (2021: £8,151) was paid to Trustee Frances Ramsden, for accountancy, financial management, promotion, design and training. Head of Conservation – David Ramsden received a salary of £22,434.47 (2021: £19,385).

During the year the Trust leased land and buildings from David and Frances Ramsden for a peppercorn rent.