

Barn Owl Trust

Annual Report 2022 - 2023



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



Conserving the Barn Owl and its Environment



Charity Information

Barn Owl Trust

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

Registered Charity number 299 835

BOT Environmental Enrolment Number 203 178

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

Management Team:

David Ramsden - Head of Conservation

Gill Gant - Office Manager

Independent Examiners:

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

Solicitors:

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

Bankers:

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

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

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

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

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

TRUST STAFF

TRUST VOLUNTEERS

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

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

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

* Indicates those leaving during the period of this report

BOT Environmental

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

Annual Report 2022 - 2023



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

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

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

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

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

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

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

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

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

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

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

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

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

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

Keith Grant Chair of Trustees, July 2023 ★

Management Information

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

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

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

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

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



Conservation Report

State of the UK Barn Owl Population 2022



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

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

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

The Lennon Legacy Project – our nature reserve



Volunteers hedgelaying in the LLP

Photo: Harry Hingston

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

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

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

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

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



WPD Apprentice Project 2022

Photo: David Ramsden

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

Visiting Ulster Wildlife Trust

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

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

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

Team changes



Matt supervising the building of the Kingfisher Wall in 2016

Photo: Lexi New

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

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

Core activities

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

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

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

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

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

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

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

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

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

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



Photo: Kevin Keatley

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

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

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

David Ramsden MBE
Head of Conservation



Financial Report

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

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

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

Continued on page 7

THE BARN OWL TRUST

BALANCE SHEET

AS AT 31st MARCH 2022

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

SOFA Note 2.

Income

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

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



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

Financial Report continued

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

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

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

Mark Pountney MAAT - Honorary Treasurer

SOFA Note 3

Expenditure

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



Thank You

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

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

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

During this period we received legacies from:

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

and Gifts in Memory of:

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

Rest In Peace



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

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

Thank you all so much for your support

The Barn Owl Trust

Annual Report

Year Ended 31 March 2023

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

Contents

Year Ended 31 March 2023

Contents	Page
Trustees and Advisors	1
Trustees' Report	2
Independent Examiner's Report to the Trustees	10
Statement of Financial Activities	11
Balance Sheet	12
Notes and Accounting Policies	13

The Barn Owl Trust

Trustees and Advisors

Year Ended 31 March 2023

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

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2023

The Trustees present the charity's annual report for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

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

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

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

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

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

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

Objectives and Activities

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

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

Barn Owl Trust CIO (Charitable Incorporated Organisation)

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

BOT Environmental

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Achievements and Performance

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

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

State of the UK Barn Owl Population 2022

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

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

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

Health and Safety

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

Social Media

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

Lennon Legacy Project (LLP)

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

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

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

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

Liaison with Ulster Wildlife Trust

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

Other Projects

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

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

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

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

Core Activities

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

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

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

Nestbox building

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

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

Other work

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

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

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Financial Review

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

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

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

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Plans for Future Periods

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

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

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

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

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

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

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

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

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

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

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

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

Financial Reserves Policy

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Statement of Trustees' Responsibilities

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

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

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

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

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2023

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Martin Hobbs BSc ACA

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

The Barn Owl Trust

Statement of Financial Activities

Year Ended 31 March 2023

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

The Barn Owl Trust

Balance Sheet

Year Ended 31 March 2023

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

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

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2023

1. Accounting Policies

(a) Basic of preparation and assessment of going concern

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

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

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

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

(b) Income recognition

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

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

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

(c) Expenditure recognition

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

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

(d) Tangible fixed assets and depreciation

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

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

(e) Stock

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

(f) Pension contributions

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

(g) Fund accounting

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

1. Accounting Policies

(h) Financial instruments

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

- Short term debtors and creditors
- Cash and bank balances

2. Income

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

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

4. Salaries & Pensions

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

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

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

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

5: Fixed Assets - Lead Schedule

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

Depreciation

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

Net Book Value

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

5: Fixed Assets - Lead Schedule

As at 31st 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

Units include Meeting Room.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

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

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

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

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

9. Unrestricted Income Funds

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

9. Unrestricted Income Funds

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

10. Restricted Income Funds

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

10. Restricted Income Funds

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

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

11. Related Party Transactions

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

The Barn Owl Trust

Annual Report

Year Ended 31 March 2023

Charity Number 299 835



Conserving the Barn Owl and its environment

The Barn Owl Trust

Contents

Year Ended 31 March 2023

Contents	Page
Trustees and Advisors	1
Trustees' Report	2
Independent Examiner's Report to the Trustees	10
Statement of Financial Activities	11
Balance Sheet	12
Notes and Accounting Policies	13

The Barn Owl Trust

Trustees and Advisors

Year Ended 31 March 2023

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

The Barn Owl Trust

Trustees' Report

Year Ended 31 March 2023

The Trustees present the charity's annual report for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

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

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

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

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

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

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

Objectives and Activities

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

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

Barn Owl Trust CIO (Charitable Incorporated Organisation)

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

BOT Environmental

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Achievements and Performance

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

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

State of the UK Barn Owl Population 2022

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

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

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

Health and Safety

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

Social Media

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

Lennon Legacy Project (LLP)

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

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

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

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

Liaison with Ulster Wildlife Trust

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

Other Projects

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

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

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

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

Core Activities

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

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

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

Nestbox building

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

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

Other work

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

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

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Financial Review

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

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

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

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Plans for Future Periods

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

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

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

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

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

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

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

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

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

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

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

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

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

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

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

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

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

Financial Reserves Policy

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

The Barn Owl Trust

Trustees' Report (continued)

Year Ended 31 March 2023

Statement of Trustees' Responsibilities

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

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

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

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

Signed on behalf of the Trustees

.....
Trustee

.....
Trustee

Date:

The Barn Owl Trust

Independent Examiner's Report to the Trustees

Year Ended 31 March 2023

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Martin Hobbs BSc ACA

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

The Barn Owl Trust

Statement of Financial Activities

Year Ended 31 March 2023

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

The Barn Owl Trust

Balance Sheet

Year Ended 31 March 2023

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

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

.....
Trustee

.....
Trustee

The Barn Owl Trust

Notes to the Financial Statements

Year Ended 31 March 2023

1. Accounting Policies

(a) Basic of preparation and assessment of going concern

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

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

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

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

(b) Income recognition

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

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

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

(c) Expenditure recognition

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

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

(d) Tangible fixed assets and depreciation

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

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

(e) Stock

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

(f) Pension contributions

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

(g) Fund accounting

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

1. Accounting Policies

(h) Financial instruments

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

- Short term debtors and creditors
- Cash and bank balances

2. Income

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

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

4. Salaries & Pensions

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

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

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

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

5: Fixed Assets - Lead Schedule

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

Depreciation

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

Net Book Value

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

5: Fixed Assets - Lead Schedule

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

Depreciation

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

Net Book Value

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

Units include Meeting Room.

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

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

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

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

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

The Barn Owl Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

9. Unrestricted Income Funds

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

9. Unrestricted Income Funds

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

10. Restricted Income Funds

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

10. Restricted Income Funds

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

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

11. Related Party Transactions

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