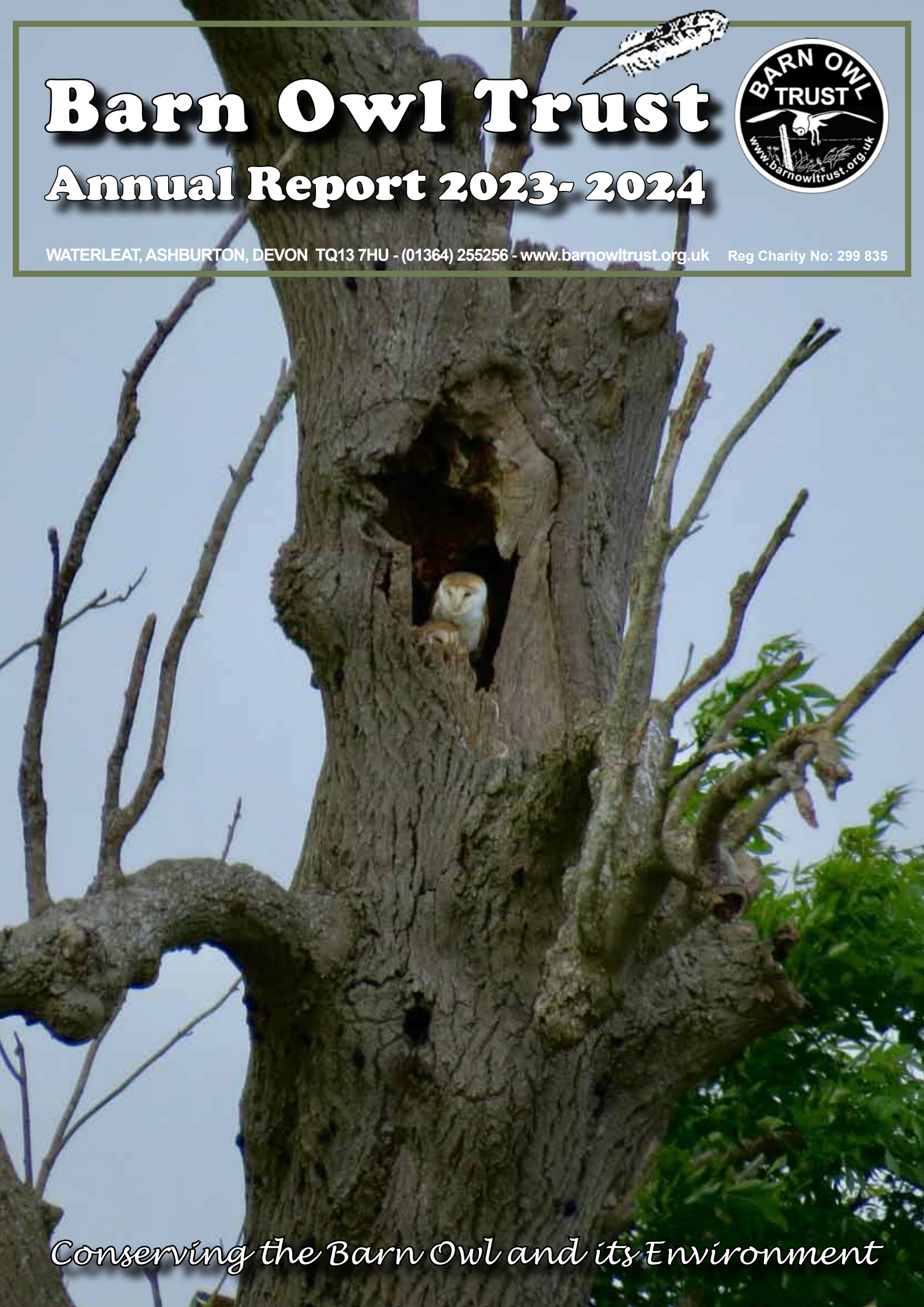


# Barn Owl Trust

## Annual Report 2023- 2024



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



*Conserving the Barn Owl and its Environment*





# Charity Information

## Barn Owl Trust

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

Registered Charity number 299 835

Charitable Incorporated Organisation No: 1201419

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

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

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

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

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

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

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

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

### TRUST STAFF

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

### TRUST VOLUNTEERS

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

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

\* Indicates those leaving during the period of this report

## BOT Environmental - NO: 203 178

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

# Annual Report 2023 - 2024



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

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

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

## Management Information

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Keith Grant Chair of Trustees, June 2024 ★





# Conservation Report

## State of the UK Barn Owl Population 2023

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

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

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

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

## The Lennon Legacy Project – our nature reserve

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

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



Barn Owl in Wildlife Tower

Photo: David Ramsden

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

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

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

## Gillian's Legacy – new projects funded!

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

Each idea was assigned to one of the following categories:

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

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

During the year, we embarked upon four such projects:

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

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

## Team changes

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



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

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

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



Mateo with road casualties

Photo: Matt Twiggs

#### Fieldwork trips

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

#### Incoming owls

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

#### Talks

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

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

#### Enquiries

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

#### Other Information provision

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



Kate erecting an outdoor nestbox

Photo: Cam Crook

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

#### Events

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

#### Training Courses

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

#### Raising awareness of our situation

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

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

David Ramsden MBE  
Head of Conservation





# Financial Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

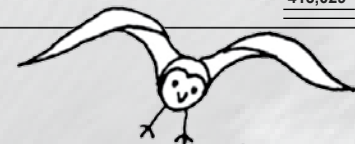
Support costs include telephone, repairs, overheads such as insurance, water and electricity, stationary, management, cost of payroll, and office cleaning. These necessary costs have increased by 15% over the year to £36,893 (2023 - £32,121) and account for 8% of expenditure, of this our management costs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

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

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



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



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

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



## Financial Report continued

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

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

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

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

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

Mark Pountney MAAT - Honorary Treasurer

BARN OWL TRUST ANNUAL REPORT 2023 - 2024





# Thank You

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

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

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

## During this period we received legacies from:

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

## and Gifts in Memory of:

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

*Rest In Peace*

## Donations from sponsored events and other fundraising were received from:

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

*Thank you all so much for your support*

### ORDER OF THE CHARITY COMMISSION FOR ENGLAND AND WALES

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

dated the

25 July 2023

for the charities known as

THE BARN OWL TRUST: 299835

and

BARN OWL TRUST: 1201419



*Russell Savory*



**The Barn Owl Trust**

**Annual Report**

**Year Ended 31 March 2024**

**Charity Number 299 835**



*Conserving the Barn Owl and its environment*



# **The Barn Owl Trust**

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

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



# The Barn Owl Trust

## Trustees' Report

### Year Ended 31 March 2024

The Trustees present the charity's annual report for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### Structure, Governance and Management

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

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

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

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

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

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

#### Objectives and Activities

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

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

#### Barn Owl Trust CIO (Charitable Incorporated Organisation)

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

#### BOT Environmental

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

#### Achievements and Performance

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

# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

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

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

### State of the UK Barn Owl Population 2023

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

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

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

### Health and Safety

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

### Social Media

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



# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

#### Lennon Legacy Project (LLP)

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

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

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

#### Other Projects

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

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

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

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

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

#### Big Changes

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

# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

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

#### Change of Entity

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

#### Gillian's Legacy

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

#### Core Activities

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

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

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

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

#### Fieldwork trips

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

#### Nestbox building

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

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



# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

#### Other work

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

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

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

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

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

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

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

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

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

#### Financial Review

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

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

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

# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

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

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

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

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

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

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

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

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

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

#### Plans for Future Periods

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

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



# **The Barn Owl Trust**

## **Trustees' Report (continued)**

### **Year Ended 31 March 2024**

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

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

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

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

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

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

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

#### **Financial Reserves Policy**

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

# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

#### Statement of Trustees' Responsibilities

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

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

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

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

Signed on behalf of the Trustees

.....  
Trustee

.....  
Trustee

Date: .....



# **The Barn Owl Trust**

## **Independent Examiner's Report to the Trustees**

### **Year Ended 31 March 2024**

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

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

#### **Martin Hobbs BSc ACA**

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

# The Barn Owl Trust

## Statement of Financial Activities

Year Ended 31 March 2024

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

# The Barn Owl Trust

## Balance Sheet

At 31 March 2024

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

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

.....  
Trustee

.....  
Trustee



# The Barn Owl Trust

## Notes to the Financial Statements

### Year Ended 31 March 2024

#### 1. Accounting Policies

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

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

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

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

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

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

**(b) Income recognition**

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

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

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

**(c) Expenditure recognition**

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

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

**(d) Tangible fixed assets and depreciation**

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

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

**(e) Stock**

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

**(f) Pension contributions**

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

# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

#### 1. Accounting Policies *(continued)*

##### (g) Fund accounting

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

##### (h) Financial instruments

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

- Short term debtors and creditors
- Cash and bank balances

#### 2. Income

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

# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

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

### 4. Salaries & Pensions

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

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

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

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



# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

#### 5. Fixed Assets

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

Units include Meeting Room and Office.

# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

<b>6. Stock</b>	<b>March 2024 £</b>	<b>March 2023 £</b>
Promotional Goods	-	13,016
	-	13,016

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

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

### 8. Creditors – amounts falling due within one year

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

# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

#### 9. Unrestricted Income Funds

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

#### 9. Unrestricted Income Funds

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



# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

#### 10. Restricted Income Funds

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

#### 10. Restricted Income Funds

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

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

#### 11. Related Party Transactions

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

**The Barn Owl Trust**

**Annual Report**

**Year Ended 31 March 2024**

**Charity Number 299 835**



*Conserving the Barn Owl and its environment*

# **The Barn Owl Trust**

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**Year Ended 31 March 2024**

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

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



# The Barn Owl Trust

## Trustees' Report

### Year Ended 31 March 2024

The Trustees present the charity's annual report for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### Structure, Governance and Management

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

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

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

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

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

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

#### Objectives and Activities

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

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

#### Barn Owl Trust CIO (Charitable Incorporated Organisation)

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

#### BOT Environmental

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

#### Achievements and Performance

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

# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

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

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

### State of the UK Barn Owl Population 2023

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

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

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

### Health and Safety

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

### Social Media

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

# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

#### Lennon Legacy Project (LLP)

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

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

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

#### Other Projects

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

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

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

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

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

#### Big Changes

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

# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

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

#### Change of Entity

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

#### Gillian's Legacy

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

#### Core Activities

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

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

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

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

#### Fieldwork trips

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

#### Nestbox building

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

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



# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

#### Other work

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

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

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

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

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

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

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

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

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

#### Financial Review

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

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

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

# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

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

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

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

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

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

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

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

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

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

#### Plans for Future Periods

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

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

# **The Barn Owl Trust**

## **Trustees' Report (continued)**

### **Year Ended 31 March 2024**

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

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

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

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

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

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

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

#### **Financial Reserves Policy**

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

# The Barn Owl Trust

## Trustees' Report (continued)

### Year Ended 31 March 2024

#### Statement of Trustees' Responsibilities

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

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

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

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

Signed on behalf of the Trustees

.....  
Trustee

.....  
Trustee

Date: .....



# **The Barn Owl Trust**

## **Independent Examiner's Report to the Trustees**

### **Year Ended 31 March 2024**

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

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

#### **Martin Hobbs BSc ACA**

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

# The Barn Owl Trust

## Statement of Financial Activities

Year Ended 31 March 2024

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

# The Barn Owl Trust

## Balance Sheet

At 31 March 2024

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

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

.....  
Trustee

.....  
Trustee

# The Barn Owl Trust

## Notes to the Financial Statements

### Year Ended 31 March 2024

#### 1. Accounting Policies

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

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

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

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

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

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

**(b) Income recognition**

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

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

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

**(c) Expenditure recognition**

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

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

**(d) Tangible fixed assets and depreciation**

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

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

**(e) Stock**

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

**(f) Pension contributions**

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

# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

#### 1. Accounting Policies *(continued)*

##### (g) Fund accounting

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

##### (h) Financial instruments

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

- Short term debtors and creditors
- Cash and bank balances

#### 2. Income

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



# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

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

### 4. Salaries & Pensions

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

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

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

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

# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

#### 5. Fixed Assets

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

Units include Meeting Room and Office.

# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

<b>6. Stock</b>	<b>March 2024 £</b>	<b>March 2023 £</b>
Promotional Goods	-	13,016
	-	13,016

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

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

### 8. Creditors – amounts falling due within one year

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

# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

#### 9. Unrestricted Income Funds

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

#### 9. Unrestricted Income Funds

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

# The Barn Owl Trust

## Notes to the Financial Statements *(continued)*

### Year Ended 31 March 2024

#### 10. Restricted Income Funds

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

#### 10. Restricted Income Funds

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

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

#### 11. Related Party Transactions

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