

Charity Registration No. 1086565

Company Registration No. 04183127 (England and Wales)

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Astridge	
	E Astridge	
	K Diamond	
	A Mitchell	(Appointed 13 December 2019)
	M Cady	(Appointed 12 February 2020)
Secretary	C Astridge	
Charity number	1086565	
Company number	04183127	
Principal address	Stonham Barns Pettaugh Road Stonham Aspal Suffolk IP14 6AT	
Registered office	Suite 4 Stanmore Towers 8-14 Church Street Stanmore Middlesex HA7 4AW	
Independent examiner	Jonathan King FCCA Michael King & Co. Suite 4 Stanmore Towers 8-14 Church Street Stanmore Middlesex	
Bankers	HSBC 1 Mount Street Diss Norfolk IP22 3QD	

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 20

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2019

The Trustees present their report and financial statements for the year ended 31 December 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charity's objects are to promote the advancement of animal welfare, particularly but not exclusively the welfare of owls; for the benefit of the public, to relieve the suffering of animals in need of care and in attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment and successful, safe & healthy reproduction of animals; to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill-usage; and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

A new Trustee was added to the board during 2019.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

Achievements and performance

Developments & Improvements

Suffolk Owl Sanctuary extended the scope of its objects during 2019 to enable our development in regard of promoting the need for the conservation of other native wildlife species together with advice on the provision of habitat conducive to their requirements. We also aim to provide information concerning the humane treatment of native wildlife and the provision of rescue, care and rehabilitation services as applicable.

February saw work begin in earnest on the major construct of the Suffolk Owl Sanctuary extension on a half-acre area adjacent to the current site including groundwork, path laying, tree surgery, planting-up and building 14 new aviaries/enclosures with interior hides & furnishings. The large extant building was converted to include an information centre, education centre, activity room and infant play area. A large shed was configured in preparation to accommodate any overflow of hibernating hedgehogs from a local rescue centre. An existing CCTV/burglar alarm system was augmented with new detectors and cameras. All the work was completed in September 2019, when the extension opened to the public.

Concurrently, the exotic owl block on the original site was further developed to include hatches which allow free-flopping of the captive bred owls into the flying ground where demonstrations and talks are given. The perches in all aviaries and some ledges were refurbished with AstroTurf, and new baths, furniture and hides were re-furbished or replaced as required. One of the red squirrel enclosures was renovated.

The main building on the site which houses the reception area, administration office, Discovery Centre and shop had roof, guttering and insulation work carried out to stop intermittent flooding and reduce heating costs. The re-wiring of the whole centre, which started in 2018 was completed. A large gas tank was installed as a bulk fuel supply for the incinerator.

During 2019 we started a relationship with a local charity and will provide wintering quarters for hibernating hedgehogs. With the aid of the Suffolk Wildlife Trust we created an information centre about local native wildlife species and produced accompanying literature 'Saving Suffolk's Endangered Wildlife' for free distribution.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2019

Visitors

The Suffolk Owl Sanctuary was manned all year and open to the public on all but 5 days and was permanently staffed by a General Manager, full time falconers and full time and seasonal / part-time administrative and educational personnel. The Sanctuary welcomed approximately 19150 visiting members of the public during the course of the year and provided visual, verbal and written information about the care and conservation of raptors and other native wildlife.

Raptor Hospital, Rescue and Rehabilitation

The Suffolk Owl Sanctuary maintains a First Aid Centre and Hospital facilities for injured wild owls and other birds of prey, which are brought in by the public or collected by members of staff from situations of distress. We also took in birds from local veterinary practices where recuperation and release facilities were prescribed but unavailable to them, from the RSPCA, and some larger birds from another local raptor rescue charity as we have larger rehab facilities.

Our new hospital is well on the way to being fully established with the addition of some new box racking and weighing equipment. A new association with a specialist avian vet is proving a great asset in our aim to provide the best care for injured or traumatised raptors whenever possible.

The number of birds cared for in the hospital increased from the previous year and included barn, tawny, little and long-eared owls plus buzzards, sparrow hawks, kestrels and a hobby as a result of road traffic accidents, injury or starvation. We were pleased to record a 49% success rate of those released back to the wild after veterinary care & recuperation, the balance either dying of natural causes or being euthanised by the vet. We also took in a number of uninjured birds or branchers (young birds that have just left the nest) brought into the sanctuary in a fit state that were released or hacked back to the wild without treatment, usually after a few days in our rehab aviaries.

Wild Owl Nest Boxes

Our East Anglian Nest Box Scheme is merged with the Thornham Owl Project, for which it provides equipment, storage, transport and manpower support. The purpose of the scheme is to provide, replace and refurbish wild owl nest boxes in the region and monitor wild owl and other bird of prey populations under a DEFRA Disturbance License. Volunteers & staff curate a network of approximately 280 usable boxes. The Scheme plays a valuable part in providing purpose-built safe & secure nesting sites for wild raptors to replace diminishing natural habitats. Progeny numbers were monitored in boxes operated by the project and the team ringed Barn Owls (51), Tawny Owls (7), Little Owls (1) and Kestrels (54) before the cycle of inspection was cut short midway through the season. This was due to a combination of our off-road vehicle being written off in an accident and the extended period of incapacity through illness of the project leader who as necessary ringing qualifications. We were able to replace the vehicle towards the end of the year but unfortunately too late in the season to be of use for its intended purpose.

Conservation Projects

SOS joined Project Luggar in 2019 which has been established to assist with halting the rapid decline of this species. We have purchased a pair of birds with the aim of domestically producing youngsters which will be exchanged with other breeders until a stable breeding programme is established. Eventually it is hoped that young Luggars will be donated to the Governments and Wildlife Authorities of both India and Pakistan for them to establish their own breeding programmes.

Our two golden eagles are paired with a view to breeding, with progeny to be donated to conservation projects in the UK.

We have also added to our pool of vultures which we are using to emphasise the plight of endangered vulture species to our visitors.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2019

Education

We attended the annual School Farm Fair making good contacts with the education fraternity which helped us maintain the number of visits to and from schools, home-education and youth groups from the area and managed a total of 80 in- and out-visits during year. We published & circulated three free editions of the 'Stonham Screecher', our information & conservation-based newsletter created especially for youngsters, to local schools, at the centre and at outside events. Our comprehensive range of free online school / teacher packs & literature covering Foundation & Key Stages One & Two aspects of the curriculum were available throughout the year. We also attended the annual East of England Home Education event for the second time, making further good contacts in this growing field.

Information and Publicity

We maintain a website - www.owl-help.org.uk - which provides information about the care and conservation of wild owls and other birds of prey, and responds to enquiries from members of the public concerning raptor welfare and related educational matters throughout the UK and beyond. Our website also includes a blog highlighting specific activities of the organisation throughout the year. We publish a series of 'help' pamphlets on specific subjects (species, breeding, nest boxes, etc.). Our comprehensive booklet on owl conservation, "Saving Britain's Owls" continues to be circulated on demand and was available free on request to the public.

Our use of social media to communicate is flourishing, with approx. 5512 Facebook and 1430 Twitter followers attained in the year. The Sanctuary gained global attention with a post about Plump, a rescued and overweight Little Owl which garnered comments from as far afield as Hawaii, Australia and Chile. A post about glue traps also benefited from notable engagement. Appeals for used Christmas Trees and 'Towels for Owls' in the New Year prompted remarkable responses, the trees providing engagement thought the centre, the towels for use in the hospital.

Community

Spokespersons from the Suffolk Owl Sanctuary gave local media relevant information as to owl and other birds of prey conservation and related topics during the year.

S.O.S. worked with HMP to help integrate long-term offenders back to the workplace by providing day release positions alongside our staff and team of volunteers.

In September we held our second BSL (British Sign Language) Day for the profoundly deaf and their carers, where each of the three flying demonstrations and two Q&A sessions was signed for visitors by a professional exponent.

Our volunteer contingent remained strong and contributed invaluable help throughout the year.

Places for students from local schools and local agricultural colleges wanting to come to the centre for work experience remain in heavy demand and for much of the year we were 'full' to capacity with students on 7 and 14-day secondment.

SOS was involved with the relaunch of the Suffolk Libraries Wordplay scheme to encourage young readers. We participated in the re-launch event and the first of planned young readers events at the Sanctuary. As an organisation Libraries adopted an owl as a mascot complementary to their new owl logo and we provided related material for display in library branches throughout the county.

We liaised with Suffolk Constabulary throughout the year on wildlife crime in matters involving raptors.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2019

Complementary Activities

As part of our stated intent to develop complementary activities, visitor information and advice encompassing other species of endangered wildlife is provided for visitors. We have maintained a suitable habitat for hedgerow birds throughout the centre. Our Woodland Walk area is an environment in which natural nesting sites and habitats are sited together with conservation focussed butterfly feeders, bug houses and bee friendly planting areas are displayed. These practical measures were supported our free publication 'Bees, Bugs and Butterflies' which offers useful advice for creating wildlife friendly habitat in suburban and rural gardens. The number of red squirrels in our hitherto productive breeding colony reduced in size during the year due to demise through age-related natural causes. The colony will be replenished with livestock as soon as suitable candidates are available from other conservation groups. A Hedgehog Happy Garden leaflet was produced to complement static displays around the Hedgehog Hotel.

Fundraising

Selective print and social media have proved the most cost-effective channels for reaching as large a well-targeted audience as possible with a complex message and limited budget. We use the Owl Barn Gift Catalogue to distribute leaflets promoting Adopt an Owl and Nest Box Sponsorship fund-raising packages because the catalogue is unique in offering a large, focussed 'owl-friendly' audience on a year-round basis and includes Suffolk Owl Sanctuary branding and editorial in each edition of the catalogue and on their website. Annual testing and evaluation of different media and alternative channels (magazine & catalogue inserts, parcel dispatch inserts, door-drop distribution and on-line campaigns) offering potential coverage of similar demographic, interest, age and gender profiles were used. Whilst often comparing favourably in cost terms, continued evaluation of alternative choices of promotional channels they consistently fail to deliver cost effective response levels.

Financial review

The Charity has surplus income over expenditure. The Sanctuary operates all year round and income is donated on that basis: all expenditures are incurred as and when necessary. The directors do not operate a policy whereby they specifically withhold funds for a rainy day: they have examined the charity's requirements for reserves in the light of the main risks to the organisation and do not foresee any liquidity problems nor anything else that could affect its going concern.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Developments

Our aim is to consolidate the investment in the new extension by extending our educational offer on a year-round basis using the building and other facilities included, and recruit an Education Officer to support this; to completely replace the old moulting and breeding aviaries plus 3 large display aviaries which have reached end-of-life after 20 years; to establish recuperation aviaries which can accommodate larger species of injured birds which need of more exercise space in order to gain sufficient muscle strength prior to release. We also look to recruit further Trustees to replace those planning to stand down in the foreseeable future.

It should be noted that the subsequent outbreak of coronavirus in 2020 has inhibited some of these developments which we aim to further pursue when circumstances allow.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2019

Structure, governance and management

The charities governing document are the Articles of Association.

The Charity is constituted as a company limited by guarantee and not having share capital. It is not part of a group.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Astridge

E Astridge

K Diamond

A Mitchell

M Cady

(Appointed 13 December 2019)

(Appointed 12 February 2020)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Apart from the directors, there are at any one time an additional 17 employees, including those that are part time.

The three directors held four informal meetings throughout the year to review the general running of the Sanctuary and its objectives, hospital and rescue matters, activity calendar, promotional and advertising plans, staff levels, fund-raising and finances. Any extraordinary matters arising are dealt with on an ad hoc basis. The company also holds an annual Ethics Meeting with a local veterinarian and an independent observer to review its practices. We also have two veterinary checks annually in accordance with the requirements of our Zoo License.

Employee involvement

Key department heads & staff are regularly involved in discussions, decisions and policies about all aspects of the running of the Sanctuary in relation to wildlife management & welfare, rescue & rehabilitation procedures, visitor welfare, out shows, education procedures, Health & Safety & HR matters.

Related Parties

The related parties are Owl Barn Limited and Orbitdeal Limited.

The trustee C Astridge is the sole director of Owl Barn Limited and Orbitdeal Limited. The trustee E Astridge is the company secretary for both Owl Barn Limited and Orbitdeal Limited. Both trustees are controlling shareholders in Owl Barn Limited and Orbitdeal Limited.

Reference and administrative details

Charity number: 1086565.

Company Number: 04183127

Registered Office: Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW

Independent Examiner: J King FCCA, Michael King & Co., Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW

Bankers: HSBC Plc, 1 Mount Street, Diss, Norfolk, IP22 4QD

Key management personnel:

Head Falconer M Robinson

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2019

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Suffolk Owl Sanctuary (A company limited by guarantee) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK 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 operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

The Trustees' report, including the strategic report, was approved by the Board of Trustees.


.....
C Astridge

Secretary

Dated: 23/09/2020

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

I report on the financial statements of the Charity for the year ended 31 December 2019, which are set out on pages 8 to 20.

Respective responsibilities of Trustees and examiner

The Charity's Trustees, who are also the directors of Suffolk Owl Sanctuary (A company limited by guarantee) for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

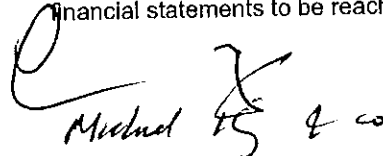
Basis of Independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Jonathan King FCA

Independent Examiner
Michael King & Co.
Chartered Accountants & Registered Auditors
Suite 4, Stanmore Towers
8-14 Church Road
Stanmore, Middlesex
HA7 4AW

Dated: 23/09/2020

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds 2019 £	Unrestricted funds 2018 £
<u>Income from:</u>			
Donations and legacies	3	945,491	526,273
Charitable activities	4	13,070	6,677
Investments	5	455	-
Total income		<u>959,016</u>	<u>532,950</u>
<u>Expenditure on:</u>			
Raising funds	6	<u>304,499</u>	<u>305,144</u>
Charitable activities	7	<u>446,292</u>	<u>354,731</u>
Other	11	<u>474</u>	<u>(325)</u>
Total resources expended		<u>751,265</u>	<u>659,550</u>
Net income/(expenditure) for the year/ Net movement in funds		207,751	(126,600)
Fund balances at 1 January 2019		<u>186,633</u>	<u>313,233</u>
Fund balances at 31 December 2019		<u><u>394,384</u></u>	<u><u>186,633</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

All income and expenditure relate to unrestricted funds.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	12		189,868		66,293
Current assets					
Debtors	13	21,379		50,458	
Cash at bank and in hand		196,838		94,589	
		<u>218,217</u>		<u>145,047</u>	
Creditors: amounts falling due within one year	14	<u>(13,701)</u>		<u>(24,707)</u>	
Net current assets			204,516		120,340
Total assets less current liabilities			<u>394,384</u>		<u>186,633</u>
Income funds					
Unrestricted funds			394,384		186,633
			<u>394,384</u>		<u>186,633</u>

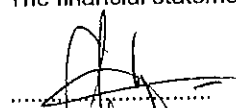
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2019.

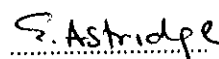
The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23/01/2020


C Astridge
Trustee


E Astridge
Trustee

Company Registration No. 04183127

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	16		252,888		(109,827)
Investing activities					
Purchase of tangible fixed assets		(157,094)		(35,127)	
Proceeds on disposal of tangible fixed assets		6,000		500	
Interest received		455		-	
Net cash used in investing activities			(150,639)		(34,627)
Net cash used in financing activities			-		-
Net Increase/(decrease) in cash and cash equivalents			102,249		(144,454)
Cash and cash equivalents at beginning of year			94,589		239,043
Cash and cash equivalents at end of year			<u>196,838</u>		<u>94,589</u>

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

Charity Information

Suffolk Owl Sanctuary (A company limited by guarantee) is a company limited by guarantee registered in England & Wales. The registered office is Suite 4, Stanmore Towers, 8-14 Church Road, Stanmore, Middlesex, HA7 4AW.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Articles of Association the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government and other grants, whether 'capital' grants or 'revenue grants' are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

(Continued)

1 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of advertising and associated staff costs.
- Expenditure on charitable activities includes the direct costs associated with the day to day running of the sanctuary and associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straight line
Fixtures and fittings	10% - 20% straight line
Motor vehicles	20% straight line
Livestock	This asset class is not depreciated

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial Instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

3 Donations and legacies

	2019	2018
	£	£
Donations and gifts	427,310	378,161
Adoptions	96,206	89,734
Legacies receivable	400,066	21,100
Grants	9,480	19,925
Other	12,429	17,353
	<u>945,491</u>	<u>526,273</u>

4 Charitable activities

	Sales of Pellets & Books 2019 £	Sales of Pellets & Books 2018 £
Sales within charitable activities	<u>13,070</u>	<u>6,677</u>

5 Investments

	Unrestricted funds 2019 £	Total 2018 £
Interest receivable	<u>455</u>	<u>-</u>

6 Raising funds

	Unrestricted funds 2019 £	Unrestricted funds 2018 £
<u>Fundraising and publicity</u>		
Advertising, Marketing & Publicity	250,347	263,515
Staff costs	54,152	41,629
Fundraising and publicity	<u>304,499</u>	<u>305,144</u>

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

6 Raising funds	(Continued)	
	304,499	305,144

7 Charitable activities	Sanctuary costs	Sanctuary costs
	2019 £	2018 £
Depreciation and impairment	27,045	8,203
Direct Sanctuary costs	45,574	40,447
Establishment costs	50,004	62,185
	<u>122,623</u>	<u>110,835</u>
Share of support costs (see note 8)	309,957	239,459
Share of governance costs (see note 8)	13,712	4,437
	<u>446,292</u>	<u>354,731</u>

8 Support costs	Support costs	Governance costs	2019	2018	Basis of allocation
	£	£	£	£	
Staff costs	283,517	-	283,517	219,360	Direct allocation
Motor & Travel	5,256	-	5,256	3,528	Direct allocation
Communications & IT	13,754	-	13,754	11,899	Direct allocation
Other Office Expenses	3,282	-	3,282	1,774	Direct allocation
Other expenses	4,148	-	4,148	2,898	Direct Allocation
Accountancy	-	3,570	3,570	3,450	Governance
Legal and professional	-	10,142	10,142	987	Governance
	<u>309,957</u>	<u>13,712</u>	<u>323,669</u>	<u>243,896</u>	
Analysed between					
Charitable activities	<u>309,957</u>	<u>13,712</u>	<u>323,669</u>	<u>243,896</u>	

Accountancy represents the fee charged by the Independent Examiner.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

9 Trustees

The Charity trustees (or any persons connected with them) were not reimbursed expenses during the year.

E Astridge was not remunerated during the year (2018 - Nil) for bookkeeping services.

C Astridge, K Diamond and A Mitchell did not receive any remuneration in the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Trustees	4	3
Falconers & Bird Keepers	11	11
Fundraising	1	2
Administration	5	4
	<u>21</u>	<u>20</u>

Employment costs

	2019 £	2018 £
Wages and salaries	312,336	242,908
Social security costs	20,357	15,366
Other pension costs	4,976	2,715
	<u>337,669</u>	<u>260,989</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Other

	2019 £	2018 £
Net (Gain)/ loss on disposal of tangible fixed assets	474	(325)
	<u>474</u>	<u>(325)</u>

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Livestock £	Total £
Cost or valuation					
At 1 January 2019	23,907	101,365	6,995	2,700	134,967
Additions	7,246	132,069	16,895	884	157,094
Disposals	-	-	(6,995)	-	(6,995)
Revaluation	-	-	-	(100)	(100)
At 31 December 2019	31,153	233,434	16,895	3,484	284,966
Depreciation and impairment					
At 1 January 2019	16,408	51,745	521	-	68,674
Depreciation charged in the year	3,410	21,129	2,406	-	26,945
Eliminated in respect of disposals	-	-	(521)	-	(521)
At 31 December 2019	19,818	72,874	2,406	-	95,098
Carrying amount					
At 31 December 2019	11,335	160,560	14,489	3,484	189,868
At 31 December 2018	7,499	49,620	6,474	2,700	66,293

Livestock were revalued at 31 December 2019 by the Head Falconer, M Robinson on an open market basis.

At 31 December 2019, had the revalued assets (Livestock) been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £3,149 (2018 - £2,265).

The revaluation deficit is charged as an expense against the Charities income in the year.

13 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	252	-
Other debtors	21,127	50,458
	21,379	50,458

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

14 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	8,123	7,009
Trade creditors	2,278	13,358
Other creditors	-	1,040
Accruals and deferred income	3,300	3,300
	<u>13,701</u>	<u>24,707</u>

15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019 £	2018 £
Aggregate compensation	<u>-</u>	<u>-</u>

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

15 Related party transactions

(Continued)

Owl Barn Limited

Chris Astridge is the sole director and his wife Elaine Astridge is the Company Secretary and they are both the controlling shareholders of Owl Barn Limited.

Owl Barn Limited has the facilities to collect donations for the Suffolk Owl Sanctuary; It also settles the majority of the expenses on behalf of the Suffolk Owl Sanctuary. Below is a summary of the transactions between the two companies.

At the start of the year Owl Barn Limited owed £50,457 to Suffolk Owl Sanctuary Limited.

During the year Owl Barn Limited settled £193,553 of expenses incurred by Suffolk Owl Sanctuary Limited, Owl Barn Limited also invoiced for a contribution of rent for £3,167. In addition, funds were transferred to Suffolk Owl Sanctuary Limited in the amount of £170,782. The total funds and expenses that Owl Barn Limited either settled or transferred to Suffolk Owl Sanctuary came to £367,502.

During the year Owl Barn Limited collected funds on behalf Suffolk Owl Sanctuary Limited that amounted to £322,398. In addition, the following amounts were paid by Suffolk Owl Sanctuary Limited on behalf of Owl Barn Limited;

£15,772 related to expenditures paid by Suffolk Owl Sanctuary on behalf of Owl Barn Limited.

The total amount of funds and expenditure owed to Suffolk Owl Sanctuary Limited totalled £338,171.

On 31 December 2019, Owl Barn Limited owed £21,127 to Suffolk Owl Sanctuary Limited.

Orbitdeal Limited

Chris Astridge is the sole director of Orbitdeal Limited. His wife Elaine Astridge is the Company Secretary and they are both controlling shareholders.

At 01 January 2019 Owl Barn Limited owed Orbitdeal Limited £1,040. During the year Orbitdeal Limited paid the amount owed in full. The closing balance at 31 December 2019 was £Nil.

SUFFOLK OWL SANCTUARY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

15 Related party transactions

(Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2019 £	2018 £
Orbitdeal Limited	-	1,040

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2019		Amounts owed by related parties 2018	
	Balance £	Net £	Balance £	Net £
Owl Barn Limited	21,127	21,127	50,458	50,458
	<u>21,127</u>	<u>21,127</u>	<u>50,458</u>	<u>50,458</u>

The funds retained by Owl Barn Limited are to be applied solely for the purpose of settling expenses for Suffolk Owl Sanctuary.

16	Cash generated from operations	2019 £	2018 £
	Surplus/(deficit) for the year	207,751	(126,600)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(455)	-
	Loss/(gain) on disposal of tangible fixed assets	474	(325)
	Depreciation and impairment of tangible fixed assets	27,045	8,203
	Movements in working capital:		
	Decrease/(Increase) in debtors	29,079	(175)
	(Decrease)/increase in creditors	(11,006)	9,070
	Cash generated from/(absorbed by) operations	<u>252,888</u>	<u>(109,827)</u>
17	Analysis of changes in net funds		
	The Charity had no debt during the year.		