Registered charity number
298352

Three Owls Bird Sanctuary and Reserve
(An unincorporated organisation)
Trustees' Report and Financial Statements

31 January 2026

Three Owls Bird Sanctuary and Reserve
Report and accounts
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Three Owls Bird Sanctuary and Reserve
Reference and Administrative Detail

Trustees
N S Fowler
D J Unwin
S M F Jennings

Independent examiners
Norden Services Limited
691 Edenfield Road
Norden
Rochdale
Lancs
OL11 5SL

Registered office
Wolstenholme Fold
Norden
Rochdale
Lancashire
OL11 5UD

Registered charity number
298352

Three Owls Bird Sanctuary and Reserve
Registered number: 298352
Trustees' Report

Trustees
The following persons served as trustees during the year:

N S Fowler
D J Unwin
S M F Jennings

The Trustees present their report and financial statements of the charity for the year ended 31 January 2026.

The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objectives and activities
The Sanctuary operates for the benefit of the public to relieve the suffering of wild birds in need of care and attention.
In particular it provides both verbal and practical support using decades of rehabilitation experience, to assist both public and professional bodies to provide hospital care throughout the birds' treatment, advise on all stages of rehabilitation, and help prepare for release back to the wild. This advice is freely available through our extremely well-used Advice Helpline, Website, Text, and Email facilities.
This public benefit is with the support of the Charity Commissions own guidance.
We have continued to use WhatsApp facilities on the Helpline to enable easy transfer of video and photo files, enabling quick and easy identification of birds for all enquirers, also to help numerous veterinary surgeons decide as to what operations may/ not be viable through sharing the x-ray photos. This is in addition to the usual forms of contact.
The Website and Advice-Helpline in particular have been widely recognised as an educational resource by a several other bodies, and links to the same can be found from a number of different organisations.
The Sanctuary also provides a permanent home for wild birds unable to return fully to the wild due to illness or injury - but able to sustain a good quality of life within the Sanctuary grounds on each of our nature reserves being; our award-winning 3 acre nature reserve (Home Reserve) at Rochdale, our newly established 7½ acre woodland reserve (Three Owls Wood) at Tarleton, our Meadow Reserve at Banks of 2 acres which already has numbers of barn owls on a regular basis, our Field Reserve at Wigton of 2 acres, our Watermeadow Reserve also at Wigton of 6¼ acres, our ancient Old Beech Wood Reserve at Mere Brow of 5 acres. In 2022 we added two further reserves at Banks, being the 3.5 acre Marsh Reserve, and the 15 acre Doctors Rest Reserve and this has enabled the purchase of land (now within one of the new reserves) which we have previously been renting to great effect in enhancing wild barn owl habitat.

In line with its Trust Deed of 7th December 1987, the Sanctuary also aims to promote humane behaviour towards wild birds by providing appropriate care, protection, treatment and security for birds that are in need of care and attention by reason of sickness, injury, maltreatment, poor circumstances, or simply orphaned baby birds. It also gives advice as to how best the public can help and protect wild birds in their own environments.
We are able to accept grant requests from established wild bird rescue organisations run along similar lines as Three Owls originally did.

Financial review
The rental received from the cottage has given the Sanctuary a sustained income and helps to provide that more secure future. In early 2025, the tenant of 17 years ended their tenancy, and we took the opportunity to fully refurbish the property in order to relet it at the market rent. It has been a valuable source of income for the charity over the past 26 years, and this refresh has permitted a sustainable increased income for the charity. The grant scheme was paused for the duration of these works, as there was no rent received during this period.

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity at a level which equate to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support cost. Unrestricted funds were maintained at this level throughout the year.

The Trustees consider the financial position of the Sanctuary to be sound, and look forward to further progress with our work in the future.

Structure, governance and management
The charity is governed by a Trust Deed dated 7th December 1987.

The Trustees regularly discuss the appointment of new trustees should the need arise and do have two people 'waiting in the wings', though we are content to keep numbers at the present three for the time being.

Trustees' responsibilities
The trustees 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), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity 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 charity for that period. In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- 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;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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. 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.

Disclosure of information to independent examiner
Each person who was a Trustee at the time this report was approved confirms that:
- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

This report was approved by the board on 26 October 2026 and signed by its order.

Nigel Fowler
Trustee
26 October 2026

Three Owls Bird Sanctuary and Reserve
Independent examiner's report
to the members of Three Owls Bird Sanctuary and Reserve

I report on the unaudited financial statements of Three Owls Bird Sanctuary and Reserve for the year ended 31 January 2026 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, as required by the amended Trust Deed dated 31st August 2017. I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My examination was carried out in accordance with 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I am qualified to undertake the examination, being a qualified member of the Chartered Institute of Management Accountants (CIMA).
In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102)

have not been met; or
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alan Brown
for and on behalf of
Norden Services Limited
Chartered Management Accountants
691 Edenfield Road
Norden
Rochdale
Lancs
OL11 5SL

Date

Three Owls Bird Sanctuary and Reserve
Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31 January 2026

	Notes	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Donations and legacies	3	27,604	-	27,604	7,545
Other trading activities	4	11,600	-	11,600	5,850
Investments	5	1,772	-	1,772	2,407
Total Income		40,976	-	40,976	15,802
Charitable activities	6	32,479	-	32,479	59,877
Total expenditure		32,479	-	32,479	59,877
(Net expenditure)/net income		8,497	-	8,497	(44,075)
Net movement in funds		8,497	-	8,497	(44,075)
Total funds brought forward	14	885,137		885,137	929,212
Total funds carried forward		893,634	-	893,634	885,137

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

All activities derive from continuing operations.

Three Owls Bird Sanctuary and Reserve
Registered number: 298352
Statement of Financial Position
as at 31 January 2026

	Notes		2026		2025
			£		£
Fixed assets					
Tangible assets	8		701,536		696,233
			701,536		696,233
Current assets					
Debtors	9	542		883	
Investments held as current assets	10	1,673		-	
Cash at bank and in hand		193,168		189,424	
		195,383		190,307	
Creditors: amounts falling due within one year	11	(3,285)		(1,403)	
Net current assets			192,098		188,904
Total assets less current liabilities			893,634		885,137
Net assets			893,634		885,137
Funds					
Unrestricted funds	12		893,634		885,137
Total funds			893,634		885,137

The trustees are responsible for the preparation of the accounts. 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, in accordance with the amended Trust Deed dated 31st August 2017.

The trustees have acknowledged on the balance sheet as at 31 January 2025 their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

Nigel Fowler
Trustee
Approved by the board on 26 October 2026

Three Owls Bird Sanctuary and Reserve
Notes to the Accounts
for the year ended 31 January 2026

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets. 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 charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material. Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment over 3 years

Investments
Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Expenditure
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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Legal status of the charity
The charity is an unincorporated organisation governed by a Declaration of Trust.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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.

2 **Net income/ (expenditure)**	**2026**	**2025**
Net income/(expenditure) is stated after charging/(crediting):	**£**	**£**
Depreciation of owned fixed assets	7,785	12,182
Independent examiners' remuneration for independent	610	610
Other accountancy services	588	1,296
	8,983	14,088

3 Donations and legacies	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Donations	27,454	-	27,454	7,545
Legacies	150	-	150	-
	27,604	-	27,604	7,545

Legacies received, included in the above, are as follows:	Total 2026 £	Total 2025 £
M Griff	150	-

4 Other trading activities	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Rent	11,600	-	11,600	5,850
	11,600	-	11,600	5,850

5 Donations and legacies	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Bank interest received	1,772	-	1,772	2,407
	1,772	-	1,772	2,407

6 Charitable activities costs	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Purchases	155	-	155	239
Accountancy fees	1,198	-	1,198	1,906
Advertising and PR	240	-	240	186
Bank charges	12	-	12	19
Computer costs	19	-	19	313
Depreciation	7,785	-	7,785	12,182
Gain on disposal of asset	(1,500)	-	(1,500)	-
Grants paid	-	-	-	25,000
Insurance	580	-	580	555
Rates	2,434	-	2,434	1,697
Light and heat	202	-	202	136
Repairs and maintenance	20,158	-	20,158	14,874
Postage	10	-	10	81
Stationery and printing	-	-	-	1,150
Telephone and internet	457	-	457	875
Fuel	729	-	729	664
	32,479	-	32,479	59,877

7 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 January 2026 (2025 : nil).

Trustees' expenses

No trustees' were paid expenses for the year ended 31 January 2026, other than the reimbursement of charity expenses (2025 : nil).

8 Tangible fixed assets

	Land and buildings	Nature Reserves	Fixtures Fittings and equipment	Total
	At cost	At cost	At cost	
	£	£	£	£
Cost				
At 1 February 2025	101,919	574,918	47,057	723,894
Additions			13,088	13,088
Surplus on revaluation				-
Disposals			(3,720)	(3,720)
At 31 January 2026	101,919	574,918	56,425	733,262
Depreciation				
At 1 February 2025	-	-	27,661	27,661
Charge fo the year			7,785	7,785
Surplus on revaluation			-	-
On disposals			(3,720)	(3,720)
At 31 January 2026	-	-	31,726	31,726
Net book value				
At 31 January 2026	101,919	574,918	24,699	701,536
At 31 January 2025	101,919	574,918	19,396	696,233

9 Debtors

	2026	2025
	£	£
Prepayments	542	883
	542	883

10 Investments held as current assets

	2026	2025
	£	£
Fair value		
Unlisted investments	1,673	-
	1,673	-

11 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	412	308
Accruals	2,873	1,095
	3,285	1,403

12 Analysis of net assets between funds	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Fixed assets	701,536	-	701,536	696,233
Current assets	193,710	-	193,710	190,307
Current liabilities	(3,285)	-	(3,285)	(1,403)
	891,961	-	891,961	885,137

13 Movement in total funds	At 1 February 2025 £	Net movement in funds £	Transfers between funds £	At 31 January 2026 £
Unrestricted funds				
General fund	929,212	(37,251)	-	891,961
Total unrestricted funds	929,212	(37,251)	-	891,961
Restricted funds	-	-	-	-
Total funds	929,212	(37,251)	-	891,961

14 Movement in total funds	Incoming resources £	Resources expended £	Movement in funds £
General fund	40,976	(32,479)	8,497
Total unrestricted funds	40,976	(32,479)	8,497
Restricted funds	-	-	-
Total funds	40,976	(32,479)	8,497

15 Comparative movement in total funds	At 1 February 2025 £	Net movement in funds £	Transfers between funds £	At 31 January 2026 £
Unrestricted funds				
General fund	959,173	(29,961)	-	929,212
Total unrestricted funds	959,173	(29,961)	-	929,212
Restricted funds	-	-	-	-
Total funds	959,173	(29,961)	-	929,212

16 Presentation currency

The financial statements are presented in Sterling (GBP).

17 Legal form of entity

Three Owls Bird Sanctuary and Reserve is a charity registered in England and Wales and is governed by a declaration of Trust dated 7th December 1987.

18 Principal place of operation

The address of the charity's principal place of operation is:

Wolstenholme Fold
Norden
Rochdale
Lancashire
OL11 5UD

Three Owls Bird Sanctuary and Reserve
Detailed Statement of Financial Activities
for the year ended 31 January 2026
This schedule does not form part of the statutory accounts

INCOME AND ENDOWMENTS	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Donations	27,604	-	27,604	7,545
	27,604	-	27,604	7,545
Other trading activities				
Rent received	11,600	-	11,600	5850
Investments				
Bank interest received	1,772	-	1,772	2407
Total income	**40,976**	**-**	**40,976**	**15,802**
EXPENDITURE				
Charitable activities costs				
Purchases	155	-	155	239
Accountancy fees	1,198	-	1,198	1,906
Advertising and PR	240	-	240	186
Bank charges	12	-	12	19
Computer costs	19	-	19	313
Depreciation	7,785	-	7,785	12,182
Grants paid				25,000
Profit on asset disposal	(1,500)	-	(1,500)	
Insurance	580	-	580	555
Light and heat	202	-	202	136
Postage	10	-	10	81
Rates	2,434	-	2,434	1,697
Repairs and maintenance	20,158	-	20,158	14,874
Stationery and printing	-	-	-	1,150
Telephone and internet	457	-	457	875
Fuel	729	-	729	664
Total expenditure	**32,479**	**-**	**32,479**	**59,877**
Net expenditure	**8,497**	**-**	**8,497**	**(44,075)**