



**SONGBIRD
SURVIVAL**

SAVING SONGBIRDS WITH SCIENCE

Report & Accounts



For the Year Ended 30th September 2021

A Company Limited by Guarantee. Registered Charity no. 1085281 Company No. 4078747



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SUMMARY INFORMATION

DIRECTORS:	Lord Leicester C P Sherwood N Forde C Strang Steel Nicky Oliver	Tom Streeter (Ret Jan 2021) Peter Roberts (Aptd Jan 2021) Stephen Guest (Aptd Apr 2021) Nigel Macpherson (Aptd Apr 2021) Alison Spottiswoode (Aptd Apr 2021)
INDEPENDENT EXAMINERS:	Waveney Accountants Ltd T/A Newman and Co 4b Church St Diss Norfolk IP22 4DD	
BANKERS:	Svenska Handelsbanken I Prince of Wales Road Norwich Norfolk NR1 1BD	
REGISTERED OFFICE:	4b Church St Diss Norfolk IP22 4DD	
REGISTERED NUMBER:	4078747	
CHARITY NUMBER:	1085281	

Photo credits
P1- Greenfinch by James Arnold
P2 - Wren by Tim Clifton
P11 - Starling by Loreena Price
P14 - Stonechat by Stefan Ziembra



Directors Report

This report accounts for activity from October 2020 to September 2021; a second consecutive year which has seen significant change within the charity, and continuing disruption due to the restrictions of the COVID-19 pandemic.

During the first third of the year, from October to January, the organisation was operating with a skeleton staff, with the majority of the team on furlough and a gap in senior leadership before the appointment of a new CEO. In this period, the focus was on maintaining support for existing members and donors and ensuing existing research projects were supported. From January, there was a shift to a more proactive and re-energised operation with the appointment of a new CEO and return of the full staff team.

Despite the backdrop of the continuing pandemic and organisational change, 2020/2021 has been a positive year for SongBird Survival. The year ends with the charity having a stronger financial position. It has an infrastructure and plans in place which will enable further investment in critical research and an increased focus on education to ensure individuals and organisations will take steps to support and create a more positive future for songbirds.

Our Objectives

The objective of the charity is to improve, protect and preserve the population of song and other small birds for the benefit of national biodiversity and the public. It aims to achieve this by commissioning and funding scientific research; supporting the conservation and restoration of habitats; by education of the public; and by advocacy where changes in the law may be deemed necessary to protect song and other small birds.



Our vision and strategy

The charity's vision is to see a resilient and balanced UK songbird (and other small bird) population, sustained through sound management strategies.

Our aim is to fuel such strategies (plus the policies and laws that encourage them) with top quality scientific findings. SBS's research, since first commissioned in 2007, has been wholly independent. It is carried out purely by experts at top universities whose teams help to identify the knowledge gaps - rather than by 'in-house' experts. This avoids being 'prescriptive'.

We have broadened the scope for our research projects in recent years. We are one of the only charities

that stands by the need to fund top quality scientific research into the effects of predation on songbird populations to understand the 50% decline in 50 years, but our strategy now encompasses the need to assess a range of factors linked to habitat, food and predation. The remit of a new scientific research advisory committee, due to become operational in 2022, will include identifying suitable projects across all these areas.

"We are the voice for songbirds, making sure there will be a Dawn Chorus for our children and grandchildren"





Scientific Research

We had two research studies underway in 2020/2021, working with scientists at the Universities of Sussex and Exeter. Our long term Blackmoor Farm Survey, also continued in 2021 after pausing for a year in 2020 when fieldwork was not possible.

Pesticides and Songbirds

Recent years have seen much controversy over the role that pesticides such as neonicotinoid insecticides, and herbicides such as glyphosate, may be playing in driving declines of insects. Evidence has emerged that they may also be implicated in declines of birds, either via direct toxicity or via depletion of populations of insect prey.

In autumn 2019, the University of Sussex was commissioned to carry out research to investigate the potential adverse impact of pesticides on songbirds and other small birds. The aim of this ongoing research is to find out exactly which pesticides birds are exposed to. The team are quantifying concentrations of pesticides in songbirds via feather samples and, depending on what is found, subsequent investigations will attempt to identify the route of exposure. (Exposure may be via their consumption of pesticide-coated seeds following drilling of crops, which will be explored using camera traps and direct observation.)

Impact of pesticides on birds may well also be indirect; via depletion of their insect food. The team are investigating this in a variety of ways, including population modelling, using garden bird count data to see whether domestic use of pesticides in the garden, and on pets, predicts population declines of insectivorous birds.

The first paper in 2019/2020 looked at the effects of agricultural pesticides and how they can cause harm to birds in different ways.

Work continued in 2021/2022 by the two PhD research students, Priyasha Tank and Cannelle Tassin de Montague under the supervision of Professor Dave Goulson. However, due to delays in fieldwork and lab access, no new papers were published. A detailed update on progress was presented to SBS members at the 2019/2020 AGM in July and a new paper was due for imminent publication as we reached the end of the financial year.

Cat Owners and Birds

Now in its third year, The University of Exeter research project produced some fascinating publications in 2020/2021. The research is exploring the issue of cat predation in order to understand opportunities to reduce, or minimise, the adverse impact that the UK's multi millions of cats have on native wildlife.

This ongoing study takes an innovative approach through engagement and collaborative research with cat-welfare organisations and cat owners, and includes both social and natural science elements. Public interest in the study is high and the findings of the studies are generating significant media interest as each paper is published.



Cat Owners and Birds cont...

Two new papers were published in 2020/2021, providing promising results which have provided tangible and practical methods which are proven to be able to reduce hunting by domestic cats.


In February 2021, the paper 'Provision of high meat content and object play reduce predation of wild animals by domestic cats' was published in the journal 'Current Biology'. This showed that playing with cats for 5-10 minutes a day can reduce prey numbers captured by 25% and feeding a meat-rich protein diet reduced prey brought home by 36%.

The journal 'Ecosphere' published 'Contributions of wild and provisioned foods to the diets of domestic cats that depredate wild animals' in September. The study used forensic evidence from cat's whiskers and stable isotope analysis to see what regular feline hunters had been eating.

The results showed that about 96% of their diet came from food provided by their owners, while just 3-4% came from eating wild animals. This suggests that predatory instinct – rather than hunger – is probably the main reason why some

domestic cats regularly hunt wild prey. The findings can provide reassurance to cat owners that by restricting hunting they are not depriving their cats. In turn, this enables us to encourage owners to undertake the positive actions which can be so helpful in reducing hunting.

As further papers are published, our focus will switch to engaging with cat owners and educating and inspiring them to take action using the recommendations and finding of this valuable research to reduce feline hunting and have a positive impact for songbird numbers.



The Cat's Whiskers
3 simple steps to reduce hunting behaviours...

University of Exeter's new forensic study on cats whiskers reassures cat owners that hunting is mainly driven by behavioural instincts - NOT dietary needs

Domestic cats kill millions of small birds per year BUT owners can help prevent this whilst also enriching their lives*

Songbirds have fallen by approx. 50% over the last 50 years! †

BirdsBeSafe Collars reduced the number of birds captured by 42%

1
Fit your cat with a BirdsBeSafe® collar cover

2
Play for 5-10 mins each day with your cat

3
Feed premium, meat-rich food

Love Nature,
Love your cat,
A win-win for all!

1: Cauchemez et al (2021) Ecosphere. <https://doi.org/10.1002/ecs2.5727>
www.songbird-survival.org.uk
2: Woods et al (2021) Mammal Review <https://doi.org/10.1111/mam.12545>
3: Gov. UK Wild Bird Populations in the UK, 2012



Blackmoor Farm Survey

Changes in summer breeding bird populations on Blackmoor Farm have been documented by this SBS funded, long term monitoring programme over the past seventeen years.

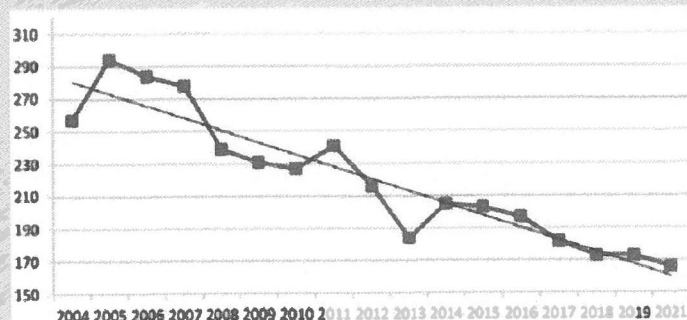
This Eastern England mixed arable farm has an abundance of habitat. It takes part in all recommended agricultural practices to help birds and wildlife.

With similar crops grown to previous years, the biggest change in 2021 was weather related. A very dry April

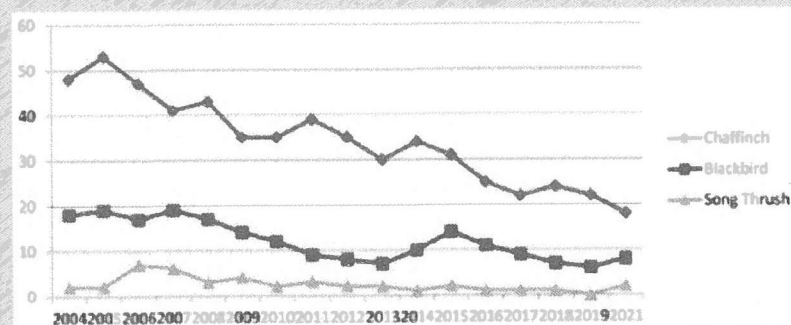
and very wet May caused all sorts of issues for migratory birds as well as problems for residents attempting breeding. Breeding territories were again down in many species including Chaffinch and Great Tit. Some, like the Thrushes were holding on with red listed species such as Skylark, Yellowhammer and Linnet still breeding, but in very low numbers on the farm. Goldfinch was not proven as breeding.

Survival rates from 2020 seem to be good, but finding food during 2021 proved to be difficult. Insect numbers were down on the farm, with a lack of butterflies, early dragonflies and small insects. This reduction in insect life is one of the main drivers in reducing survival and fledging rates.

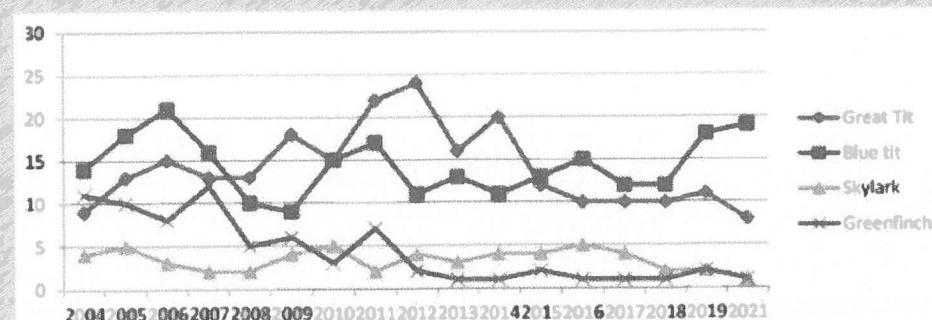
Looking at the longer term trend, breeding territories are down by more than 40% since 2004 with Chaffinch and Greenfinch demonstrating the most significant reductions.



**Figure 1 -
Breeding territories by year**



**Figure 2
Territories by species 1**



**Figure 3
Territories by species 2**



Fundraising and Membership

We do not receive any government funding: 100% of income comes from donations, and our work relies on the generosity of members and supporters.

We are committed to providing a high level of stewardship to our members and supporters and aim to make sure we inform them about our work and how we spend the donations and membership fees. This is achieved through our monthly e-newsletter and bi-annual Dawn Chorus magazine which was made available in both print and online formats in 2021. The format of the physical magazine has been refreshed this year.

In March we asked members and supporter to give feedback about their experiences of SBS and why they support the charity. It was reassuring to know that satisfaction levels are rated 8.3 out of 10 and that the overwhelming majority feel appreciated, that we spend the donations wisely and keep them informed about our work. This now provides a benchmark and we will strive to further improve our stewardship in 2021/2022.

We have signed up to the Fundraising Regulators fundraising promise and we strictly adhere to the Fundraising Regulator's code of fundraising practice and all relevant Institute of Fundraising guidance, including 'Treating Donors Fairly'.

Securing long term sustainable income is critical for us to deliver our impact through scientific research. The SBS Future Appeal, launched in 2019 with 3 year pledges, is playing a vital role in building a more secure foundation for our work. In Year 1 of the Appeal we raised £124,000 with a further £135,000 in 2020/2021 and greatly appreciate the wonderful support of our donors.

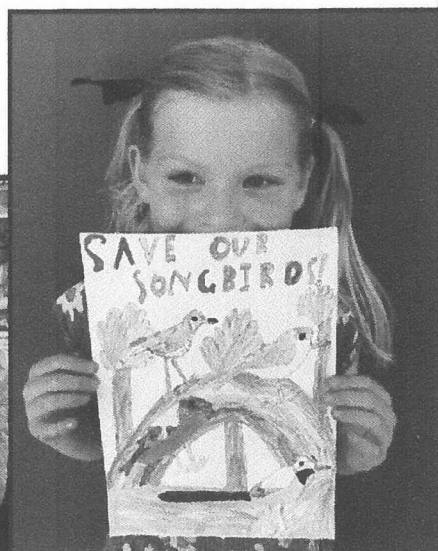
In 2021 we developed a series of objectives which support the wider organisational strategy. For fundraising our goal is:

To increase income from existing audiences through excellent stewardship, alongside diversifying the portfolio of activity, and investing in generating income from new audiences

We are aiming to broaden the range of ways in which individuals and organisations can get involved and support our work and in 2020/2021 have been piloting new approaches with a range of audiences. This will be used to inform the development of a detailed fundraising strategy in 2022.

Star Fundraiser: Olive

Simon Gladwell and Mark Wootton,
Copdock Mill with Susan Morgan





2021 fundraising highlights

Corporate Partnerships: Copdock Mill have partnered with us for two years, donating £25,000 and raising awareness of SBS through a range of branded packaging on their wild bird food range. The range was launched at the Glee trade fair in September and we are extremely grateful for this support.

50 miles in September remote walking challenge event: More than 2,000 people joined our Facebook group, creating a community of bird loving fundraisers who were sponsored to Walk 50 miles in one month. As well as vital fundraising through the event we recruited a new audience who are now engaged with our work. Further challenges are planned for 2022.

Supporting a charity through a legacy can provide loyal members and supporters with a wonderful way of ensuring that their desire for a positive future for songbirds can become a reality. Legacies received in recent years at SBS have enabled us to have the confidence to commit to investment in critical long term research projects, but not everyone knows about this way to support and the difference they can make by

pledging a gift in their will. We have been doing more to promote the opportunity committed supporters and members, providing resources and information about getting involved.

Members are at the heart of our community of supporters and their commitment and involvement contribute much more than the membership fees. Our members are incredibly loyal, but as many organisations are finding, it can be hard to encourage new members to join. We will be undertaking a review of membership in the coming months to ensure we continue to meet their needs in the most appropriate way and provide choices in how to get involved.

As we work to diversify our income sources and audiences we are encouraged to see regular donor numbers increasing and we have more than doubled our database audience in the last twelve months.





Education and awareness

Raising awareness of our research findings and providing educational advice to enable the public to play their part in helping UK songbirds, is a vital part of our work. Due to the generosity of a donor, we have continued to work with professional PR support who are enabling us to build a positive brand reputation, reach wider audiences with our research findings and connect with potential new supporters and key stakeholders.

Social Media

Building our presence and voice on social media and through digital channels is an important part of our communication strategy. This helps us share our research findings, engage in wider conversations around the issues affecting the decline of songbirds and reach out to potential new audiences and supporters.

Our main platforms are Facebook, Twitter (@SongbirdSBS) and Instagram, alongside our website:
www.songbird-survival.org.uk

Embedding digital into all our marketing and communication is a continuing and significant priority and our efforts to increase our followers and engagement on social media channels are proving successful with numbers up by 8% across the channels. Our website is the central hub for our digital activity and will be developed significantly in 2021/2022.

We forged a new partnership with Vauxhall City Farm, supporting them in developing www.birdrangers.co.uk which provides information to their

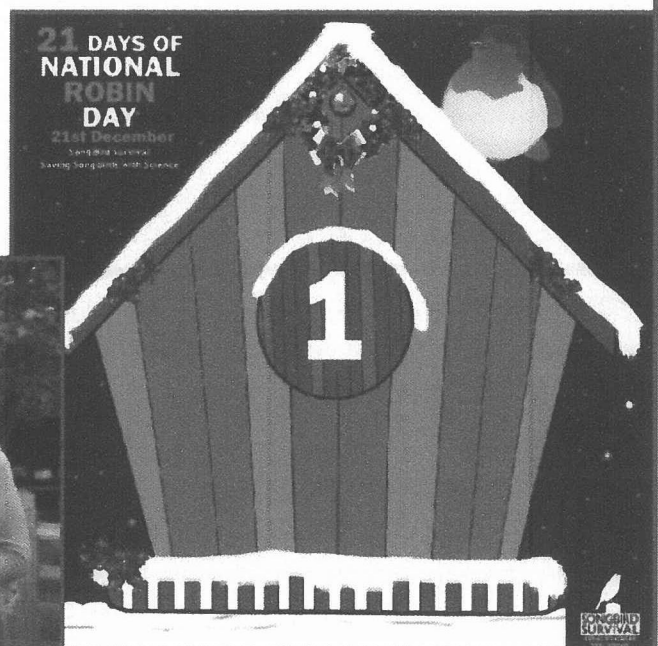
audiences about birds. Thanks to their support, we were able to use the farm as a location for filming new video footage to support our awareness raising and PR activity.

National Robin Day

Our annual awareness event on 21st December 2020 was updated with a new campaign visual identity. The focus for the campaign was to encourage activities which people could take part in to support birds throughout the winter with a 12 days of Christmas theme. Social media was at the heart of the campaign with accompanying press activity. Curious PR developed and supported the campaign.



Chris Platt, Vauxhall City Farm and George Bradley, SBS





What3Birds? campaign

This new campaign ran from April to June 2021, aiming to highlight the 3 most at risk songbird species in each UK region and asking people to log them via a special website and be aware of the issues affecting the birds. The campaign secured very positive regional media coverage with a series of BBC radio interviews and print articles reaching an audience of 1.3million.

In August the What3birds campaign was extended into our first photography competition, with the prize generously donated by FujiFilm. Over 900 entries were received with some amazing images which will also be used in our ongoing communications activity.

Press and Media

Working with Curious PR, SBS was featured across a broad range of print, online and radio broadcasting in 2020/2021. These activities all supported our aim to raise awareness of the charity and our work, build a positive brand reputation and increase engagement with key stakeholder groups and audiences.

Highlights included coverage of the Cat's Whisker research, with a reach of 377m including Mail Online, Evening Standard and Science News. The What3Birds awareness campaign and development of video footage communicating our work and aims can be seen on our website and on YouTube.

- Domesticated cats that catch wild animals only do so due to predator instincts
- They get 98% of their diet from food provided by owners and the rest from eating wild animals
- The scientists trimmed cat whiskers at the start of the study and at the end
- Isotope ratios in the whiskers gave experts an idea where the protein the cats



COVID-19

The COVID-19 pandemic continued to have a profound effect on the organisation but has also enabled positive change which is positioning the charity to be able to make a more significant impact in the future.

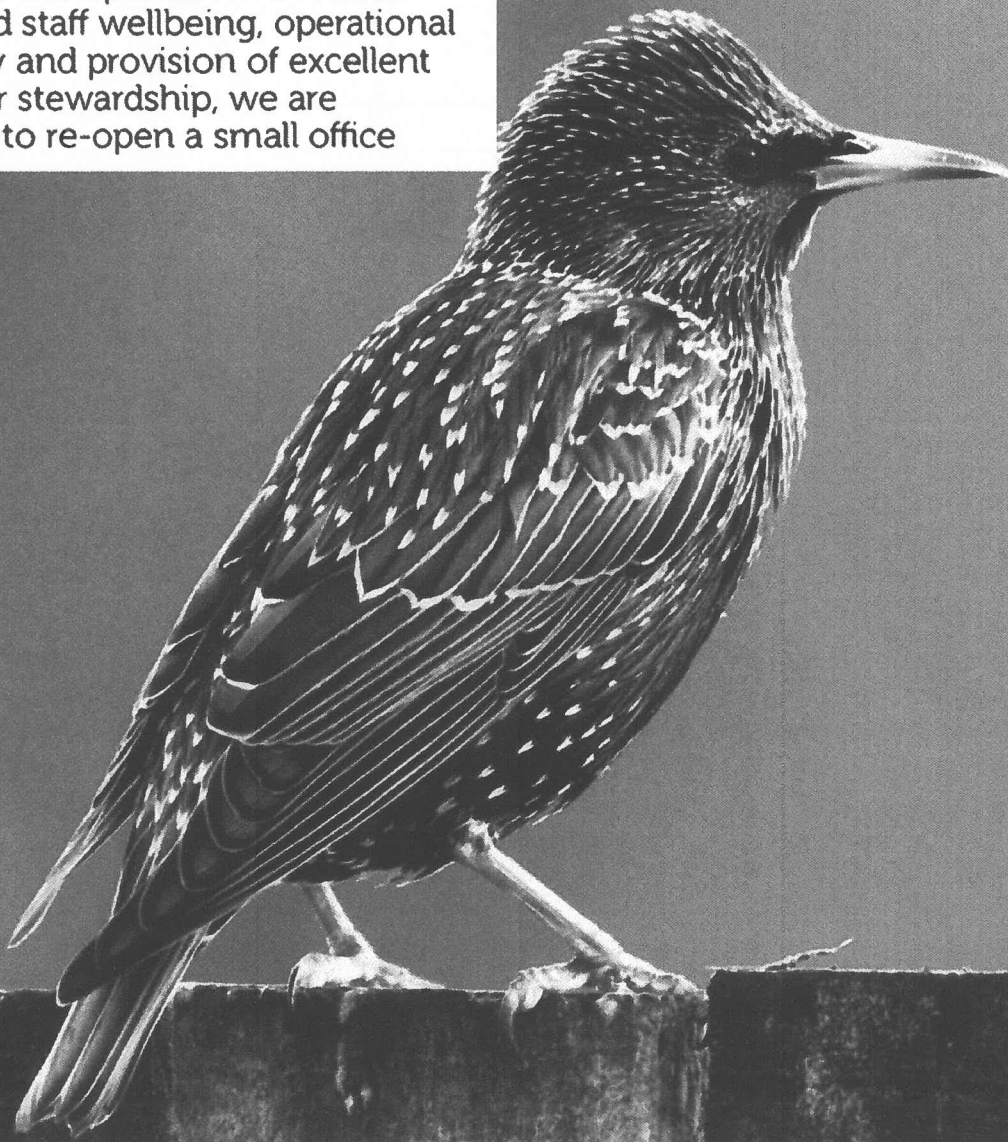
The staff team worked entirely from home during 2020/2021. In many ways was an efficient operation although the lack of a physical office and staff being on furlough for part of the year presented inevitable challenges. The winter edition of Dawn Chorus magazine was published online and activities were pared down where possible.

To enable the optimum mix which promoted staff wellbeing, operational efficiency and provision of excellent supporter stewardship, we are planning to re-open a small office

hub at the end of 2021. Most staff will remain working remotely but the hub will be the focus for supporting our members and donors. This provides an approach which is flexible, adaptable and resilient.

The AGM was held later in the year than usual as an online meeting. The meeting included presentations from two of our researchers and Susan Morgan our new CEO. Attendance was good, providing a productive debate.

Trustee meetings have all been held via zoom enabling full participation from Board members.





Change of Leadership

The Board appointed Susan Morgan as Chief Executive Officer from January 2021. Susan has over 25 years of working in the charity sector and brings a wealth of leadership, fundraising and management experience to drive forward our strategy and future plans.



Our Future Plans

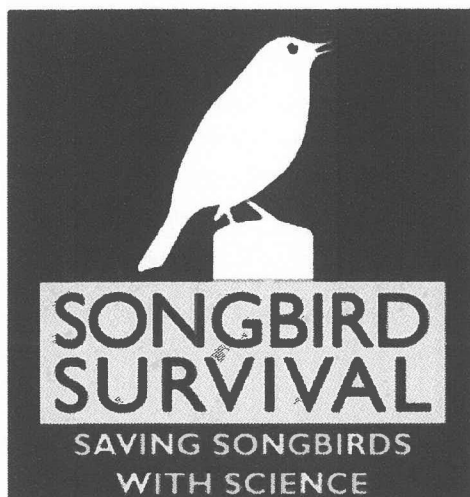
2021/2022 will continue to be shaped by the effects of Covid-19 and we will remain alert to the need for flexibility and continuing change, particularly for the staff team. Our priority will be to ensure the well-being and productivity of the team in newly re-structured roles and hybrid approach to working.

Our strategy launched in 2021, which sets out the key focus for our work and research for the next few years. This will provide the framework and backdrop for a new scientific research committee which will guide our new research projects as they are developed. Our 'Cats and their

owners' and 'Birds and pesticides' projects continue into 2021/2022. We are committed to developing a new pipeline of research projects, made possible by our recent appeals.

We will continue with our SBS Future Appeal to reach our £450,000 target. Fundraising to develop a sustainable income base will be a priority in 2021/2022 and beyond. This will include engaging with wider audiences and building our supporter base.

Increasing awareness of the charity and our work will continue, and is much needed to help us build relationships with stakeholders and supporters. A major part of this will be to maximise the impact of our research through promoting the publication of research in the media and where applicable educating the public and advising what they can do to help reverse the decline of songbird populations. This will be achieved through targeted PR campaigns, building our profile on social media, an updated website and maximising our use of digital communication.





The trustees have paid due regard to the guidance published by the Charity Commission on Public Benefit, when reviewing the activities of the charity.

Charitable status

The company is a registered charity. Its registration number is 1085281.

Legal status and organisation

The Charity is constituted as a company limited by guarantee and, therefore, governed by a memorandum and articles of association. The members of the Charity elect the Directors at each annual general meeting. The Directors meet around six times a year to decide how the Charity should carry out its aims.

Results and Dividends

The results of the Charity are set out on page 16.

Clause 5 of the Memorandum of Association specifically prevents payment of any dividend or material benefits to members.

Services of volunteers

The charity depends on the unpaid work of its Directors all of whom donate their time. The money saved by not paying Directors for their professional expertise has not been quantified but is estimated to be in the region of £36,000 in the year.

Appointment of Directors

Directors are elected at the annual general meeting by the membership. One-third of the Directors must retire at each general meeting.

The Charity has purchased liability insurance for the directors and officers.

The Directors are referred to as Trustees by the Charity Commission as many charities have a trust as their legal entity. The Articles of Association refer to the Directors as council members.

Risk management

The Directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate their exposure to the major risks.

Reserves and investment policy

At the year-end our unrestricted cash amounted to £252,777. This level of funding is adequate to support the continuation of research and associated activities for the next 12 months and to reinstate reserve funds as outlined below. The Directors consider the financial position of the charity to be satisfactory.

The following reserves will be held:

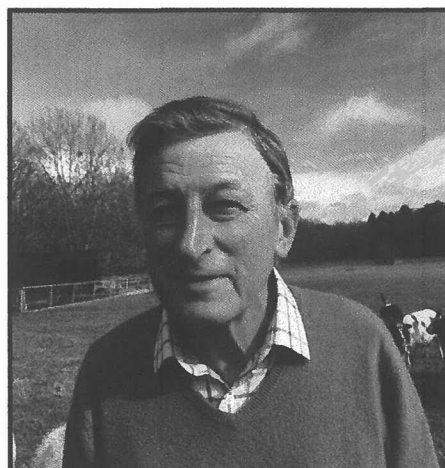
- i) A "safety reserve" of £50,000 to cover budget variances, to allow contingency actions to be effected, and to provide a buffer for more radical action in the event of a more serious or more sustained variance than anticipated;
- ii) A "general reserve", of £54,000 to be used to support the growth of the charity, in particular to ensure key staff contracts and operational costs can be continued in a crisis. This is calculated based upon 3 months of operating costs.

Small company status

The report of the directors has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board on 14th January 2022

Colin Strang Steel
Director





"Birds are the 'canaries in the coalmine', spelling life or death for all of nature. If the songbirds fall silent we know that we are in big trouble. Our job is far from over and we have a responsibility to save these species from oblivion."

The Accounts

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th September 2021 which are set out on pages 16 to 22.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('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.

Independent examiner's statement

Since the company'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 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.


Les Newman FCA

Waveney Accountants Ltd t/a Newman & Co
Chartered Accountants and Registered Auditors
7 Hungate
Beccles
Suffolk

Dated 11th January 2022



	2021	2020
	£	£
Income		
Subscriptions	41,938	43,307
Donations	227,416	191,099
Restricted Donations	45,050	81,500
Tax refunds	36,257	30,271
Bank interest	-	-
Sales	3,979	32,786
Job Retention Scheme Grants	5,920	-
	<u>360,560</u>	<u>378,963</u>
Expenses		
Scientific research	54,192	65,352
Fundraising expenses	57,502	22,332
Shows and displays	732	101
Purchases of stock (adjusted for stock)	8,511	27,852
PR and website	52,363	36,005
Newsletters, postage etc	11,097	10,560
Office expenses and stationery	1,480	7,350
Equipment costs	2,119	3,258
Rent and Property	2,475	14,905
Administrative services	59,616	65,586
Meeting and Travel expenses	2,207	6,061
Professional services	10,250	4,308
Insurance	-	2,689
Bank charges	2,028	4,515
Depreciation	1,533	414
	<u>266,105</u>	<u>271,288</u>



		Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	Notes				
Incoming resources from generated funds:					
Voluntary income	2	311,530	45,050	356,580	346,177
Activities for generating funds	2	3,979	-	3,979	32,786
Investment income	2	-	-	-	-
Total incoming resources		<u>315,510</u>	<u>45,050</u>	<u>360,560</u>	<u>378,963</u>
Resources expended					
Cost of generating funds:					
Membership	13	24,444	-	24,444	31,355
Fundraising	13	57,502	-	57,502	28,110
PR	13	21,326	52,363	73,690	65,073
Shows	13	732	-	732	3,306
Sales	13	10,045	-	10,045	41,567
Charitable activities	13	-	54,192	54,192	65,352
Governance costs	13	45,500	-	45,500	36,525
Total Resources expended		<u>159,550</u>	<u>106,555</u>	<u>266,105</u>	<u>271,288</u>
Net incoming resources before transfers		<u>155,960</u>	<u>-61,505</u>	<u>94,455</u>	<u>107,675</u>
Transfers between funds	11	-61,505	61,505	-	-
Reconciliation of funds:					
Total funds brought forward		<u>158,322</u>	<u>-</u>	<u>158,322</u>	<u>50,647</u>
Total funds carried forward		<u>252,777</u>	<u>0</u>	<u>252,777</u>	<u>158,322</u>



	Notes	2021	2020
		£	£
Fixed Assets			
Tangible Assets	4	2,779	3,494
Current Assets			
Stock		800	7,224
Cash at bank - Current Account		244,758	196,541
Cash at bank - Deposit Account		773	773
Cash Account		300	430
PayPal Account		234	-
Debtors	6	15,587	11,322
		<u>262,452</u>	<u>216,290</u>
Creditors: Amounts falling due within one year	6	<u>-12,453</u>	<u>-61,462</u>
Net current assets		<u>249,999</u>	<u>154,828</u>
Total assets less current liabilities		<u>252,777</u>	<u>158,322</u>
Funds:			
Unrestricted Funds	11	252,777	158,322
Restricted Funds	11	-	-
Total c/fwd		<u>252,777</u>	<u>158,322</u>

The Directors are satisfied that the charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of that Act.

The Directors acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with sections 386 and 387 of the Companies Act 2006; and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395 of the Companies Act 2006 and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the charitable company.
- The financial statements have been prepared in accordance with the special provisions relating to small charitable companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2015).

The financial statements were approved by the Board of Directors on 14th January 2022 and were signed on its behalf by:

Colin B. Strang Steel

Colin Strang Steel Director

The notes on pages 19 to 22 are an integral part of these accounts



4) ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, 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) issued on 16th July 2014 (as updated through Update Bulletin 1 published on 2nd February 2016); the Charities Act 2011 and UK Generally Accepted Practice as it applied from 1st January 2016. The charity is a Public Benefit Entity as defined by FRS102.

The charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cashflow statement on the grounds that it is applying FRS102 Section 1A.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general activities of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations, subscriptions and gifts and is included in full in the Statement of Financial Activities when receivable.

Investment income is included when receivable.

Application of resources

Resources expended are included in the statement of financial activities on an accruals basis inclusive of any VAT which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in the relevant cost categories. Where costs are attributable to more than one activity they have been apportioned across the cross categories on a basis consistent with the use of these resources.

Taxation

No provision is made for taxation because the company is a registered charity. The Charity is entitled to reclaim tax on gift aid donations.

Fixed assets

Fixed assets are included at cost less depreciation. Depreciation is charged so as to write off the cost of fixed assets over their estimated useful lives. The Directors estimate that the following classes of assets have the following useful lives:

Computer - 3 years

Office equipment - 5 years

Stock

Stock represents the purchase of greetings cards that are initially recognised at cost. Provision for slow-moving or obsolete stocks of cards is made, reducing their carrying value to expected realisable sales.



	2021	2020
	£	£
2) Analysis of incoming resources:		
Voluntary income		
Subscriptions	41,938	43,307
Donations	227,416	191,099
Restricted Donations	45,050	81,500
Tax Refund	36,257	30,271
Job Retention Scheme Grants	5,920	
	<u>356,580</u>	<u>346,177</u>
Activities for generating funds		
Sales of cards etc	<u>3,979</u>	<u>32,786</u>
Investment income		
Bank Interest (UK)	<u>-</u>	<u>-</u>

3) Total resources expended
See separate sheet - page 22

4) Fixed Assets	Computer Equipment	Office Equipment	Total
	£	£	£
a) Cost			
Balance b/fwd	2,742	6,305	9,047
Additions in the year	817	-	817
Balance c/fwd	<u>3,559</u>	<u>6,305</u>	<u>9,864</u>
b) Depreciation			
Balance b/fwd	1,854	3,698	5,552
Charge for the year	272	1,261	1,533
Balance c/fwd	<u>2,126</u>	<u>4,959</u>	<u>7,085</u>
c) Net book value			
Balance b/fwd	<u>888</u>	<u>2,607</u>	<u>3,495</u>
balance c/fwd	<u>1,433</u>	<u>1,346</u>	<u>2,779</u>

5) Company limited by guarantee

The company is limited by guarantee, not having a share capital.

The maximum liability of each member does not exceed £1.



	2021	2020
	£	£
6) Debtors		
UK Income tax recoverable	4,123	3,338
Prepayments	5,752	6,616
Other debtors	5,711	1,368
	<u>15,587</u>	<u>11,322</u>
Creditors: amounts falling due within one year		
Creditors & Accruals	12,453	61,462
	<u>12,453</u>	<u>61,462</u>

7) Trustees' expenses

Details of the Trustees' expenses can be found on page 22. Trustees were reimbursed expenses that they incurred whilst carrying out Trustee duties. The nature of these expenses was travel, mileage and subsistence costs.

8) Trustees' remuneration

No Trustee received remuneration during the year.

9) Accountancy and External Scrutiny fees

During the year accountancy and external scrutiny fees amounted to £1,800 (2020 £1,800)

10) Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed Assets	2,779	-	2,779
Current Assets	262,451	-	262,451
Current Liabilities	-12,453	-	-12,453
Net assets as at 30th September 2021	<u>252,777</u>	<u>-</u>	<u>252,777</u>

11) Movements in funds	At 01/10/20 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 30/09/21 £
Unrestricted funds:	158,322	315,510	159,550	-61,505	252,777
Restricted funds:	-	45,050	106,555	61,505	-
Research Fund	-	8,050	54,192	-46,142	-
PR Fund	-	12,000	52,363	-40,363	-
Duckworth Fund	-	25,000	-	25,000	-

12) Control

The Charity is under the control of the Board of Trustees.



13) Total resources expended	Cost of		Cost of		Cost of		Cost of		Cost of		Total	
	Research		Membership Fundraising		PR		Events		Sales Governance		2021	
	£	£	£	£	£	£	£	£	£	£	£	£
Direct Costs												
	36,000	8,665	19,900	52,363	524	8,511	-	125,963			122,006	
	36,000	8,665	19,900	52,363	524	8,511	-	125,963			122,006	
Support Costs allocated to activities												
Rent & services	900	900	1,125	900	-	225	450	4,500			15,010	
Travelling & meeting expenses					-		2,207	2,207			6,597	
Printing & stationery	845	2,432	1,057	845	-	211	423	5,814			7,897	
Equipment & Maintenance	770	770	963	770	-	193	385	3,852			10,339	
Insurance	-	-	-	-	-	-	-	-			3,163	
Bank charges & interest						2,028	2,028				4,727	
Gross wages	15,676	11,677	34,156	18,810	208	905	28,224	109,656			93,088	
Professional fees			301				10,250	10,551			4,508	
Depreciation							1,533	1,533			414	
	18,192	15,779	37,602	21,326	208	1,534	45,500	140,141			145,743	
	54,192	24,444	57,502	73,690	732	10,045	45,500	266,105			267,749	

***Thank you to everyone
who has supported our
work this year***



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