

# BIRDLINE UK LIMITED

England & Wales · Charity number 1125030

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">05925887</a>
Registered	2008-07-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	International House 12 Constance Street London E16 2DQ
Phone	08456431785
Email	<a href="mailto:enquiry2@birdline.org.uk">enquiry2@birdline.org.uk</a>
Website	<a href="http://www.birdline.org.uk">www.birdline.org.uk</a>

## Activities

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**Objects:** TO PROVIDE SHELTER, APPROPRIATE CARE, TREATMENT AND SECURITY FOR BIRDS SUFFERING FROM SICKNESS, ABUSE AND NEGLECT, ILL USAGE AND POOR OR CHANGED CIRCUMSTANCES BY MEANS OF FOSTER/RESCUE HOMES OR OTHER FACILITIES AND TO PROMOTE AND PROVIDE AWARENESS AND EDUCATION FOR THE PUBLIC IN THE HUSBANDRY & WELFARE IN GENERAL TO PREVENT CRUELTY AND SUFFERING OF BIRDS.

**Activities:** The nationwide rescue and re-homing of unwanted Parrots.

## Classification

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- **How:** Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** NATIONAL
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-09-30	£42,901	£36,345	-	-
2023-09-30	£63,838	£39,421	-	-
2022-09-30	£47,251	£51,078	-	-
2021-09-30	£83,126	£36,714	-	-
2020-09-30	£132,740	£42,686	-	-

## Trustees

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Name	Role	Appointed
MELINDA LAWS		
Suzanne Connett		2018-11-26
Tracey Kirkland		2015-05-25

**BIRDLINE UK LIMITED**

England & Wales - Charity number 1125030

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# Accounts

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# Birdline UK LTD

Annual Report and Financial Statements

30<sup>th</sup> September 2024



Company Registration: 05925887

Registered Charity England: 1125030

Registered Charity Scotland: SC043288



**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30<sup>th</sup> September 2024**

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**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30<sup>th</sup> September 2024**

## Legal and Administrative Information

<b>Charity Name</b>	Birdline UK Ltd
Registered Charity Number (England & Wales)	1125030
Registered Charity Number (Scotland)	SC043288
Company Registration Number	05925887

<b>Registered Office</b>	International House, 12 Constance Street London E16 2DQ
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### **Directors**

Melinda Laws  
Suzanne Connett  
Tracey Kirkland  
Christopher Maddex

### **Banker**

NatWest Bank, 740 Waterside Drive, Aztec West, Almondsbury, BS99 5BD

### **Independent Examiner**

Joshua Kingston BSc. ACA, Burton Sweet Ltd, Chartered Accountants,  
The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol, BS48 1UR

## Trustees Annual Report

### **Structure, governance & management**

The charity is a charitable company limited by guarantee and was incorporated on 5<sup>th</sup> September 2006. It is governed by a Memorandum and Articles of Association which were updated in June 2022 to clarify a few points including board structure and voting membership.

In the event of the company being wound up, voting members are required to contribute an amount not exceeding £1.00. The Directors of the company are Directors for the purpose of Company Law and Trustees for the purpose of Charity law.

All services are delivered by volunteers, we do not have any paid staff members. Professional services such as financial oversight are outsourced to our appointed accountants.

### **Aims & Objectives**

The charity's purpose as set out in the objects contained in the Memorandum of Association are to provide shelter, appropriate care, treatment and security for birds suffering from sickness, abuse and neglect, ill usage and poor or changed circumstances by means of foster / rescue homes or other facilities.

Furthermore, we aim to promote and provide education for the public in the husbandry & welfare of psittacine in general and help prevent cruelty to and suffering of birds.

### **Public benefit**

The trustees have complied with section 17(5) of the Charities Act 2011 having given due regard to the Charity Commission's guidance on public benefit.

Our rescue service provides a safe place for unwanted and abused birds until appropriate long-term homes can be found. Our emergency service and helpline operate 24 hours a day.

Secondary activities focus on providing education regarding parrot welfare, health and diseases to current and prospective owners; including raising awareness of the risk of zoonotic diseases. Digital assets such as the website and social media, as well as at public facing events are the main ways in which information and education are disseminated.

### **Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. This review centres on our achievements and the outcome of our efforts in the previous twelve months and enables us to fine tune our planning and activities for the following year.

We have referred to the guidance contained within the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

**Birdline UK Limited**  
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## **The Focus of Our Work**

Our main objectives for the year ended 30<sup>th</sup> September 2024 were as follows:

1. Providing shelter, care, treatment and security to rescued birds and placement of these birds into appropriate homes.
2. Continuation of our education programme in order to help the public understand the benefits of correct nutrition and welfare along with trying to prevent cruelty through ignorance. The means of achieving this include online services such as the website and social media, a 24-hour dedicated telephone help line and attendance at events and other forms of outreach.
3. Focus on customer service in order to retain existing membership and increasing the number of safehouses and foster homes available for rescued birds.
4. Recruitment of new volunteers and implementation of volunteer training and targets in order to increase the number of re-homed birds.
5. Increasing our work with Government agencies such as Social Services and the Police along with working with other agencies such as the RSPCA because of the recognised difficulties caused by the ongoing economic crisis.
6. Reviewing and strengthening our governance including revising the Memorandum and Articles of Association and the development of new policies and guidelines.
7. Reviewing and strengthening our data management and documentation procedures.

## **Rescue**

Again, this year we have seen an increase in the number of unwanted birds waiting to be handed into the charity as well as unprecedented high levels of existing Birdline foster homes returning birds due to ill health, changes in family circumstances and the cost-of-living crisis. This has resulted in having to severely restrict the intake of new birds to the charity, although where possible we endeavour to on-board emergency cases. In order to counteract this trend, we are looking at ways to increase both our volunteers and general membership.

## **Safehouses**

Birds which come into the rescue are placed in a safehouse by our volunteer Area Coordinators, where they are cared for in loving homes and given any treatment which may be required. Our volunteers pay for food and other items the bird may need while Birdline cover the cost of any treatment and medication. Following a short period in these safe houses (three to six weeks) the bird will be assessed and if suitable for immediate re-homing, their details are then placed on our rehoming section within the web site. These details include an assessment of the bird's behaviour and preferences along with a photo. Many of the birds handed into the charity fall under the special needs category where they have self-mutilated or are severely plucked, are suffering from disease or deficiencies or are disfigured. These birds spend time in our special needs homes and can stay there for many months until they are rehabilitated. Again, here our aim is to find these birds a caring loving forever home.

**Birdline UK Limited**  
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## **Rehoming**

Due to the fact these parrots are long lived we do not offer an adoption scheme instead offering a lifelong foster contract, whereby should the fosterer's situation change then the bird can come back into Birdline to be rehomed once more. U.K. residents can become members of Birdline for a small annual fee, and this entitles them to apply to give any of these birds a new home. These applications are dealt with by our rehoming team.

Our rehoming team processes applications for birds and each applicant is telephoned and an interview carried out to assess the suitability of the person to the bird, for which they have applied.

We endeavour to match the bird to the home based on the bird's needs. A home check is then carried out for specific applicants by our area coordinators or homechecker who are based throughout the country. A small charge is made for this home check. The results of the home check are carefully reviewed and at this point the most appropriate foster home is chosen. The bird and its cage (where applicable) are then moved to its new foster home.

No purchase charge is made for the bird, but an administration fee is applied.

In year end 2024 we received 234 applications to foster via the website, which is one more than the previous year. Further fosters are generated internally when safehouses request to foster their own birds.

There is a continuing trend of the larger share of applications arriving from female identifying adults. This continues to cause problems with rehoming male orientated parrots. However, the percentage of applications from men is increasing and we will continue to target this demographic.

## **Communication**

As the charity does not have a permanent base and the majority of services are delivered remotely our communication strategy is of the utmost importance.

Our website provides a vibrant, active and professional public face for the organisation. It is continually updated with latest news, information regarding events, educational resources and of course the bird rehoming list.

Member and public enquiries can also be made through the "contact us" form on the website and via a dedicated enquiry e-mail, which we endeavour to answer within 48 hours. We also have a 24-hour emergency and a small team of social media administrators who promote content, and provide advice via these platforms.

We dealt with 2996 direct enquiries over the year across social media messages, emails and telephone calls. Many of the phone calls were urgent requests for help with lost, found or abandoned birds.

<b><i>Direct contact statistics</i></b>	
Social Media DMs	330
Telephone enquires	1300
Web contact form	896
Enquiry emails/Web contact Form	470

# **Birdline UK Limited**

## **Report & Financial Statements for: Year Ended 30<sup>th</sup> September 2024**

### Improving service user communication

Previous member feedback identified that better communication between volunteers and service users was required. We have therefore taken a number of steps to improve this situation including;

- telephoning all members on (or near) their membership renewal date, to find out how their foster and / or safehouse birds are, and check if they have any questions or feedback; and
- providing all public-facing volunteers with a Birdline email address, which is listed on the member's section of the website, allowing members to easily contact their area representatives.

### Social Media

Our combined social media follower base for Instagram, Facebook and Twitter(X) is 9217 which is an increase of 262 on the previous financial year.

Over two thirds of media reach was to people identifying as females and this correlates with the gender split for foster applications. We will look at ways to target a wider demographic in the future.

### Website Analytics

From Oct 1<sup>st</sup> 2023 – 30<sup>th</sup> September 2024 [www.birdline.co.uk](http://www.birdline.co.uk) received 44,000 website hits. Whilst this is down on the hits for previous year which we believe is due to the website changeover.

The new website is easier to navigate and provides more payment options, which has also removed obstacles to purchasing and donations.

Other than the home page and bird rehoming list, the page with the highest traffic was the Avian Vet directory, indicating that the public and members alike find this service informative and useful. We are continuing to develop our digital welfare resources in line with our organisational aims and objectives.

### Website Development

The directors commissioned a professionally built WordPress site, launched in July during the 2023-24 financial year.

The upfront investments have been counterbalanced by savings made due to no longer requiring commercial plugins, as well as via enhanced income generation capabilities.

The new site has also provided a strong content management platform which will allow us to streamline and automate more of our paperwork in the future, thus reducing volunteer admin hours, increasing the speed with which we can process foster applications, and free up capacity to spend caring for the birds, fundraising, training volunteer and providing education services.

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**Education and Event**

Due to volunteer capacity, we decreased the event team to just the Southwest who attended venues such as county shows, steam fairs, village fates, car boot sales, carnivals, and tourist venues. The team consist of volunteers and their selected tame birds, which the public (under supervision) are able to stroke and hold. Thus, allowing our team members to engage with the public and discuss all matters of husbandry, care, welfare, their suitability as pets and the plight facing so many birds purchased from breeders and pet shops to unsuitable homes.

The team led by Director Suzanne Connett attended eight shows, engaging with several thousand show visitors and raised seven thousand pounds for the charity.

Our attendance at the shows do help to raise Birdline’s profile and services. A large number of people indicated that they were not even aware of the unsuitable living circumstances many parrots find themselves in, or indeed that there are parrots in need of rescue services until they see the Birdline show stand.

Engagement with the public is always higher when live parrots are on show and can interact with show attendees.



## Financial Overview

### Income and Fundraising

Income is generated by our membership fees and admin charges related to home checks and fostering, with the remainder of charity expenditure covered by bequests, donations and other fundraising efforts such as events.

### Diversifying income

In previous years we have relied on events and shows for the core of our donations. Plans for other online giving initiatives will be rolled out in due course.

### Expenditure

Although our volunteers are not paid, we do reimburse applicable travelling costs.

We still struggle with getting volunteers for the charity and this means our current team end up having to travel further afield to carry out home checks and bird collections. This does impact on the expenses incurred and accordingly, we will be looking at improving volunteer recruitment and retention in the next financial year. Through our education programme, we try to ensure our members are able to reduce the number of vet visits caused by accidents and diet related issues, and the amount of vet visits is falling. However, Veterinary costs continue to be one of the largest expenditures for the charity.

### Bequests

A bequest brochure was created in 2022 to make it easier for people to leave a gift to Birdline in their wills. We did not receive any bequest gifts during this financial period.

## Reserves Policy

While our current actual reserves are a lot higher than required, we are continuing a large review of IT equipment and functionality such as electronic signature to support both Directors and our many volunteers. We are also continuing to undertake a full review of all our operational areas to ensure that they are suitably covered and gather some proposals with regard to maintaining support going forwards which may result in an additional spend of some kind (both capital and operational).

We currently run two Birdline vans for collections and other roles and plan to review both the vans we already own with an expected larger than usual maintenance spend in the current financial year, we also need to retain a reserve of £15k for the replacement of one van in the case of a catastrophic failure of one of the existing vehicles.

Finally we have been working through the creation of a new website, and while it took longer than expected for a variety of reasons, we have a desire to introduce some additional functionality to support Directors and key staff going forwards. With the replacement website now having been live for a number of months, there are still both a number of changes required both to maintain previous functionality but also to introduce new. There will be an additional spend required for the new functionality aspect which it is expected to be between £5k and £7k, some of which will be in the nature of maintenance rather than development.

In summary, although reserves remain higher than required, we continue to have some challenges and plans which will require a spend which will be outside of our normal operational costs. Therefore, the current level of reserves is considered appropriate.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (“the free reserves”) held by the charity should be 18 months of the total expenditure, which equates to £54,518 in free reserves. At this level, the trustees feel that it would be able to continue the current activities of the charity in the event of significant drop in funding, allowing time to consider how the funding would be replaced or activities changed accordingly.

The free reserves held by the charity amounted to £173,260 (2023: £180,322).

Thanks to generous bequests Birdline is now in the fortunate position of having reserves which are significantly larger than that required by our reserves policy. The directors did look at higher interest accounts and moved some of these reserves to the new higher interest account.

## Responsibilities of the Trustees

The Trustees (who are also directors of Birdline-UK Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its income and expenditure for the financial year. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and ensuring that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees



Melinda Laws

Date: 22 March 2025

## Independent Examiner's Report

### **Independent examiner's report to the trustees of Birdline UK Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30<sup>th</sup> September 2024.

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

As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & 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 as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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.

**Birdline UK Limited**  
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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.

*Joshua Kingston*

Joshua Kingston, BSc. ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 22 March 2025

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30 September 2024**

**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)**

	Note	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	17,518	35,134
Other trading activities	3	160	2,451
Charitable activities	4	20,381	24,715
Investment income		4,842	1,538
<b>Total income</b>		<b>42,901</b>	<b>63,838</b>
<b>Expenditure on:</b>			
Raising funds	5	2,627	4,111
Charitable activities	6	33,718	35,310
<b>Total expenditure</b>		<b>36,345</b>	<b>39,421</b>
<b>Net income/(expenditure) and net movement in funds</b>	<b>8</b>	6,556	24,417
<b>Total funds brought forward</b>	<b>14</b>	183,813	159,396
<b>Total funds carried forward</b>	<b>14</b>	<b>190,369</b>	<b>183,813</b>

The Charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

All income and expenditure in the current year and the prior year comparatives relate to unrestricted funds.

**The notes on pages 16 to 20 form part of these financial statements.**

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30 September 2024**

**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>	<b>11</b>	2,109	3,491
<b>Current assets</b>			
Stock		50	300
Debtors	<b>12</b>	1,694	2,070
Cash at bank		187,657	178,967
		<u>189,401</u>	<u>181,337</u>
<b>Creditors: Amounts falling due within one year</b>	<b>13</b>	(1,141)	(1,015)
Net current assets		<u>188,260</u>	<u>180,322</u>
<b>Net assets</b>		<u>190,369</u>	<u>183,813</u>
<b>Unrestricted funds</b>	<b>15</b>	190,369	183,813
		<u>190,369</u>	<u>183,813</u>

For the period ending 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the trustees on... 22 March 2025 ..... and are signed on their behalf by:

*Melinda Laws*

.....  
Melinda Laws

Company Number: 05925887

**The notes on pages 16 to 20 form part of these financial statements.**

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30 September 2024**

## Notes to the Financial Statements

### 1 Accounting policies

#### a) Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern.

#### b) Income

All income is accounted for as soon as the charity has entitlement to the income and there is certainty of receipt and the amount is quantifiable. Income from donations is included in income when these are receivable, except as follows:

- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

#### c) Expenditure

Expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Grants payable are charged in the period when the offer is conveyed to the recipient except in those cases where the offer is conditional. In these cases the grants are recognised when the conditions attaching are fulfilled. Grants offered subject to the conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

Raising funds costs are those incurred in running events to raise funds and in seeking voluntary contributions. They do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of the objects of the charity.

Governance costs are costs associated with constitutional and statutory requirements and include costs associated with the strategic management of the charity's activities.

#### d) Fixed assets

Fixed assets are included at cost less depreciation. Assets costing less than £1,000 are not capitalised. Depreciation is calculated so as to write off the cost of an asset less its estimated residual value, over the useful life of that asset as follows:

Bird equipment	Straight-line over the useful economic life of 8 years.
Motor vehicles	Straight-line over the useful economic life, which is variable.

#### e) Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30 September 2024**  
**Notes to the Financial Statements**

**1 Accounting policies (continued)**

**g) Cash at bank and cash in hand**

This includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**h) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**i) Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

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.

Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs where applicable.

**2 Income from: Donations and legacies**

	<b>Total Funds 2024</b>	Total Funds 2023
	£	£
Donations	15,777	13,116
Legacies	-	21,000
Gift aid income	1,741	1,018
	<u>17,518</u>	<u>35,134</u>

**3 Income from: Other trading activities**

	<b>Total Funds 2024</b>	Total Funds 2023
	£	£
Merchandise Sales	160	2,451
	<u>160</u>	<u>2,451</u>

**4 Income from: Charitable activities**

	<b>Total Funds 2024</b>	Total Funds 2023
	£	£
Home checks	560	760
Membership subscriptions	16,186	17,535
Foster fees	3,635	6,420
	<u>20,381</u>	<u>24,715</u>

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30 September 2024**  
**Notes to the Financial Statements**

**5 Expenditure on: Raising funds**

	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Website and Marketing	2,627	4,111
	<u>2,627</u>	<u>4,111</u>

**6 Expenditure on: Charitable activities**

	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Bank and legal Fees	704	756
Motor costs	5,127	8,031
Veterinary costs	11,780	15,733
Equipment	6,403	4,859
Office	4,606	2,455
Miscellaneous	454	274
Computing expenses	657	-
Depreciation expenses	1,382	1,449
Repairs and Maintenance	663	-
Governance costs (note 7)	1,942	1,753
	<u>33,718</u>	<u>35,310</u>

**7 Governance costs**

	<b>2024 £</b>	<b>2023 £</b>
Independent examiner's fee	1,929	1,740
Legal fees	13	13
	<u>1,942</u>	<u>1,753</u>

**8 Net income/(expenditure) for the period**

**This is stated after charging:**

	<b>2024 £</b>	<b>2023 £</b>
Independent examiner's fee:		
for independent examination	600	550
for preparation of statutory accounts	990	900
prior year (over)/under accrual	339	290
Depreciation expenses	<u>1,382</u>	<u>1,449</u>

**9 Staff costs and numbers**

Three trustees (2023: two) were reimbursed expenses of £5,727 (2023: £5,351) in fulfilling trustee duties and also in acting as volunteers to carry out charitable activities.

No trustees received remuneration in the current or previous year.

No staff were employed in the current or previous year.

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30 September 2024**  
**Notes to the Financial Statements**

**10 Taxation**

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

**11 Tangible fixed assets**

	<b>Bird Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2023	4,767	5,900	10,667
At 30 September 2024	<u>4,767</u>	<u>5,900</u>	<u>10,667</u>
<b>Depreciation</b>			
At 1 October 2023	3,555	3,621	7,176
Charge for the year	242	1,140	1,382
At 30 September 2024	<u>3,797</u>	<u>4,761</u>	<u>8,558</u>
<b>Net book value</b>			
At 30 September 2024	<u>970</u>	<u>1,139</u>	<u>2,109</u>
At 30 September 2023	<u>1,212</u>	<u>2,279</u>	<u>3,491</u>

**12 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Prepayments and accrued income	1,694	2,070
	<u>1,694</u>	<u>2,070</u>

**13 Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Accruals	1,141	1,015
	<u>1,141</u>	<u>1,015</u>

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30 September 2024**  
**Notes to the Financial Statements**

**14 Movement in funds**

	<b>At 1 October 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 30 September 2024 £</b>
<b>Unrestricted funds</b>					
General funds	183,813	42,901	(36,345)	(15,000)	175,369
Designated funds					
Reserve for Van replacement	-	-	-	15,000	15,000
<b>Total funds</b>	<u>183,813</u>	<u>42,901</u>	<u>(36,345)</u>	<u>-</u>	<u>190,369</u>

**Prior year comparatives**

	<b>At 1 October 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 30 September 2023 £</b>
<b>Unrestricted funds</b>					
General funds	159,396	63,838	(39,421)	-	183,813
<b>Total funds</b>	<u>159,396</u>	<u>63,838</u>	<u>(39,421)</u>	<u>-</u>	<u>183,813</u>

**Funds Descriptions**

**Designated Funds**

The Trustees have decided to set aside a reserve of £15k for the potential replacement of one van in the case of a catastrophic failure of one of the existing vehicles.

**15 Analysis of funds**

	<b>Fixed Assets £</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>2024 Total £</b>
<b>Unrestricted funds</b>				
General funds	2,109	174,401	(1,141)	175,369
Designated funds	-	15,000	-	15,000
	<u>2,109</u>	<u>189,401</u>	<u>(1,141)</u>	<u>190,369</u>

**Prior year comparatives**

	<b>Fixed Assets £</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>2023 Total £</b>
<b>Unrestricted funds</b>				
General funds	3,491	181,337	(1,015)	183,813

**16 Share capital**

The company is limited by guarantee. In the event of a winding-up, the liability of each member is £1.

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30 September 2024**  
**Notes to the Financial Statements**

**The following page does not form part of the statutory financial statements which are the subject of the Independent Examiner's report on pages 12 & 13.**

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30 September 2024**  
**Notes to the Financial Statements**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Total Funds 2024 £</b>	Total Funds 2023 £
<b>Income</b>		
<i>Donations and Legacies</i>		
Donations	15,777	13,116
Legacies	-	21,000
Gift aid income	1,741	1,018
<i>Other trading activities</i>		
Merchandise Sales	160	2,451
<i>Charitable activities</i>		
Home checks	560	760
Membership subscriptions	16,186	17,535
Foster fees	3,635	6,420
Investment income	4,842	1,538
<b>Total income</b>	<u>42,901</u>	<u>63,838</u>
<b>Expenditure</b>		
<i>Raising funds</i>		
Website	<u>2,627</u>	<u>4,111</u>
<i>Charitable expenditure</i>		
Support costs:		
Bank/legal fees	704	756
Motor expenses	5,127	8,031
Veterinary costs	11,780	15,733
Equipment	6,403	4,859
Office expenses	4,606	2,455
Miscellaneous	454	274
Computer costs	657	-
Depreciation expenses	1,382	1,449
Repairs and Maintenance	663	-
Governance costs	1,942	1,753
	<u>33,718</u>	<u>35,310</u>
<b>Total expenditure</b>	<u>36,345</u>	<u>39,421</u>
<b>Net income/(expenditure)</b>	<u>6,556</u>	<u>24,417</u>

All income and expenditure in the current and prior year comparative relate to unrestricted funds.

**BIRDLINE UK LIMITED**

England & Wales - Charity number 1125030

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# Accounts

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# Birdline UK Limited

Annual Report & Financial Statements  
30th September 2023



**Company Registration Number: 05925887**

**Charity Number: 1125030**

**Charity Number: SC43288 (Scotland)**



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## **Legal and Administrative Information**

<b>Charity Name</b>	Birdline UK Ltd
Registered Charity Number (England & Wales)	1125030
Registered Charity Number (Scotland)	SC043288
Company Registration Number	05925887

<b>Registered Office</b>	International House, 12 Constance Street London E16 2DQ
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### **Trustees/Directors**

Melinda Laws  
Suzanne Connett  
Traci Kirkland  
Christopher Maddex

### **Banker**

NatWest Bank

### **Independent Examiner**

Joshua Kingston BSc. ACA, Burton Sweet Ltd, Chartered Accountants,  
The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol, BS48 1UR

## **Trustees Annual Report**

### **Structure, governance & management**

The charity is a charitable company limited by guarantee and was incorporated on 5<sup>th</sup> September 2006. It is governed by a Memorandum and Articles of Association which were updated in June 2022 to clarify a number of points including board structure and voting membership.

In the event of the company being wound up, voting members are required to contribute an amount not exceeding £1.00. The Directors of the company are Directors for the purpose of Company Law and Trustees for the purpose of Charity law.

All services are delivered by volunteers, we do not have any paid staff members. Professional services such as financial oversight are outsourced to our appointed accountants.

Trustees are nominated at an AGM by voting members.

### **Aims & Objectives**

The charity's purpose as set out in the objects contained in the Memorandum of Association are: to provide shelter, appropriate care, treatment and security for birds suffering from sickness, abuse and neglect, ill usage and poor or changed circumstances by means of foster / rescue homes or other facilities.

Furthermore, we aim to promote and provide education for the public in the

husbandry & welfare of psittacine in general and help prevent cruelty to and suffering of birds.

### **Public benefit**

The trustees have complied with section 17(5) of the Charities Act 2011 having given due regard to the Charity Commission's guidance on public benefit.

Our rescue service provides a safe place for unwanted and abused birds until appropriate long-term homes can be found. Our emergency service and helpline operate 24 hours a day.

Secondary activities focus on providing education regarding parrot welfare, health and diseases to current and prospective owners; including raising awareness of the risk of zoonotic diseases. Digital assets such as the website and social media, as well as at public facing events are the main ways in which information and education are disseminated.

### **Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. This review centres on our achievements and the outcome of our efforts in the previous twelve months and enables us to fine tune our planning and activities for the following year.

We have referred to the guidance contained within the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

## **The Focus of Our Work**

Our main objectives for the year ended 30<sup>th</sup> September 2023 were as follows:

1. Providing shelter, care, treatment and security to rescued birds and placement of these birds into appropriate homes.
2. Continuation of our education programme in order to help the public understand the benefits of correct nutrition and welfare along with trying to prevent cruelty through ignorance. The means of achieving this include online services such as the website and social media, a 24-hour dedicated telephone help line and attendance at events and other forms of outreach.
3. Focus on customer service in order to retain existing membership and increasing the number of safehouses and foster homes available for rescued birds.
4. Recruitment of new volunteers and implementation of volunteer training and targets in order to increase the number of re-homed birds.
5. Increasing our work with Government agencies such as Social Services and the Police along with working with other agencies such as the RSPCA because of the recognised difficulties caused by the ongoing economic crisis.
6. Reviewing and strengthening our governance including revising the Memorandum and Articles of Association and the development of new policies and guidelines.
7. Reviewing and strengthening our data management and documentation procedures.

## **Rescue**

This year we have seen an increase in the number of unwanted birds waiting to be handed into the charity as well as unprecedented high levels of existing Birdline foster homes returning birds due to ill health, changes in family circumstances and the cost-of-living crisis. This has resulted in having to severely restrict the intake of new birds to the charity, although where possible we endeavour to on-board emergency cases. In order to counteract this trend, we are looking at ways to increase both our volunteers and general membership.

## **Safehouses**

Birds which come into the rescue are placed in a safehouse by our volunteer Area Coordinators, where they are cared for in loving homes and given any treatment which may be required. Our volunteers pay for food and other items the bird may need while Birdline cover the cost of any treatment and medication.

Following a short period in these safe houses (three to six weeks) the bird will be assessed and if suitable for immediate re-homing, their details are then placed on our rehoming section within the web site. These details include an assessment of the bird's behaviour and preferences along with a photo. Many of the birds handed into the charity fall under the special needs category where they have self-mutilated or are severely plucked, are suffering from disease or deficiencies or are disfigured. These birds spend time in our special needs homes and can stay there for many months until they are rehabilitated. Again, here our ultimate aim is to find these birds a caring loving forever home.

### **Rehoming**

Due to the fact these parrots are long lived we do not offer an adoption scheme instead offering a lifelong foster contract, whereby should the fosterer's situation change then the bird can come back into Birdline to be rehomed once more. U.K. residents can become members of Birdline for a small annual fee, and this entitles them to apply to give any of these birds a new home. These applications are dealt with by our rehoming team.

Our rehoming team processes applications for birds and each applicant is telephoned and an interview carried out to assess the suitability of the person to the bird, for which they have applied.

We endeavour to match the bird to the home based on the bird's needs. A home check is then carried out for specific applicants by our area coordinators or homechecker who are based throughout the country. A small charge is made for this home check. The results of the home check are carefully reviewed and at this point the most appropriate foster home is chosen. The bird and its cage (where applicable) are then moved to its new foster home.

No purchase charge is made for the bird, but an administration fee is applied.

## **Rehoming Stories**

### ***Clyde's Story***



I first spotted Clyde on Birdline, and despite never having owned a parrotlet before, I felt an immediate connection and the desire to foster him. At 18 years old, Clyde's cheeky beaky photo and description tugged at my heartstrings, although it turned out he was actually 13. Determined to provide him with a loving forever home during his twilight years, I navigated the necessary checks to make it happen.

Once in my care, Clyde, initially a chirpy and happy soul, couldn't fly and often ended up on the floor when released from his cage. However, each passing day witnessed a remarkable transformation as his wings gained strength, and he started flying. His endearing calls whenever I was out of sight gradually transformed into a sense of security, marking his integration into our home.

During the first week, Clyde displayed hyperactive behaviour, which we understood as a transitional phase. As the days unfolded, he established a routine, retiring to his cage for bedtime and joyfully engaging with his beloved swing. He embraced the newfound freedom to come and go as he pleased. Clyde formed an immediate bond with my laid-back Bourke Parakeets, proving to be a perfect match and even extending his playful interactions to the budgies. The seamless integration with both the birds and our family showcased his adaptability, and he relished every moment of eating, playing, and bonding with his avian companions.



Nearly four months later, Clyde has become an indispensable part of our lives. I can't imagine existence without him, as he has enriched our household with his intelligence, delightful demeanour. I'm overjoyed to have given Clyde a second chance, and witnessing him thrive alongside our other feathered friends and is loving living his best life.

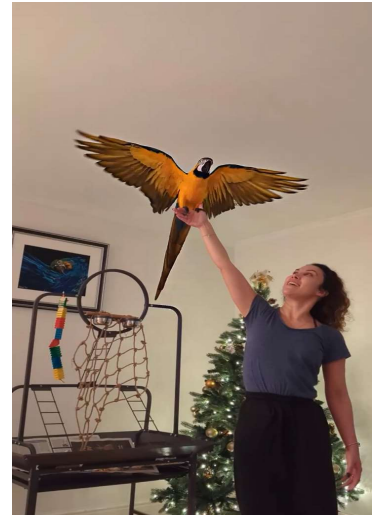
### ***Yorka's Story***



I had always had pet birds growing up. My oldest and most dear bird was my budgie Suzie who lived to a whopping 16 years. I loved to help train birds for other owners as well but as I got older and my career started, I didn't have time for any pet, let alone a bird.

It came to May 2023 last year when I decided that I missed having a bird in my life and finally had the time to dedicate to a pet and so went online to look for options. I have always been so keen to rescue as I feel being able to give a bird a second chance would be the most wonderful thing I could do.

I looked online at rehoming pages and came across Birdline. I loved their ethos and their commitment to the bird's entire life with their fostering aspect of rehoming. I actually joined their community page before applying and it just confirmed all the positive aspects for me and it was so lovely to see other people posting about their birds and the interaction and support between the members. I was fully ready to go for a small to medium sized bird... Until I found Yorka's bio. It was the funniest, cutest bio and his silly little face in the pictures had me sold in literal minutes! I applied immediately.



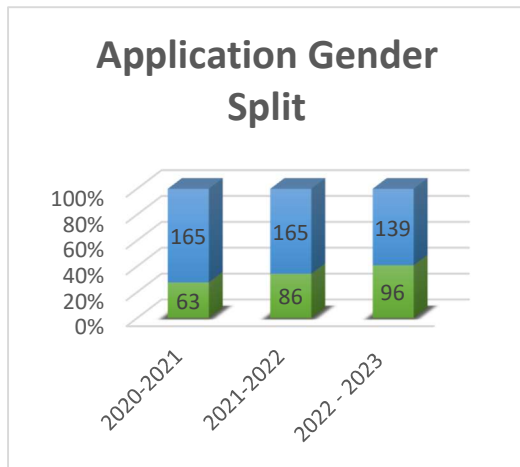
Everyone at Birdline through the application process were so friendly and helpful. I could not describe my excitement when I got the call from Mo to say I had been successful! And I arranged to go and pick up Yorka the week after my wedding in November!

Yorka's safehouse parents were amazing. and so knowledgeable, friendly and helpful. And we are still in touch today with updates as they have cared for Yorka for many years. I always know I can ask them for advice.

Yorka was very quiet on the way home and for the first few days. He was just observant and well behaved until the day he met our kitchen tap! This boy loves a bath! Since then, he has just continued to come out of his shell and he is the funniest, cutest and kindest soul. We do everything together and I can't wait for warmer weather so we can get the harness on and go for walks.

My husband adores him also and I think I can confidently say he is now a bird person too! I literally don't know what we ever did without Yorka. We couldn't imagine life without him now. He is definitely in his forever home and I could not thank Birdline enough.

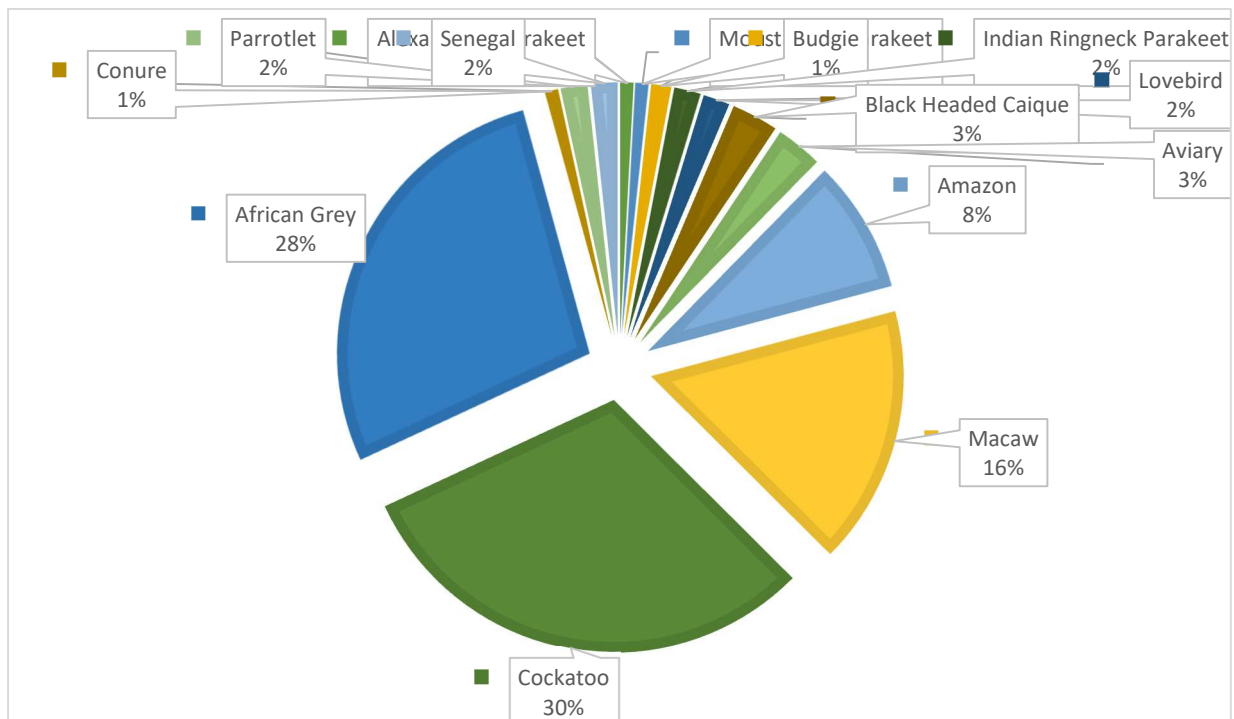
**Rehoming statistics**



In 2023 we received 235 applications to foster via the website, which is slightly less than the previous year. Further fosters are generated internally when safehouses request to foster their own birds.

There is a continuing trend of the larger share of applications arriving from female identifying adults. This continues to cause problems with rehoming male orientated parrots. However, the percentage of applications from men is increasing and we will continue to target this demographic.

The percentage split of applications per species obviously varies from year to year based on availability. However, the larger species of birds continue to be the most popular, with over 30% of applications being for Cockatoos, closely followed by African Grey applications. These statistics will necessarily filter into our rescue and rehoming strategy going forward.



Total number of birds fostered in the year ending 30<sup>th</sup> September 2023 was 124 including 10 special needs birds.

## **Communication**

As the charity does not have a permanent base and the majority of services are delivered remotely our communication strategy is of the utmost importance.

Our website provides a vibrant, active and professional public face for the organisation. It is continually updated with latest news, information regarding events, educational resources and of course the bird rehoming list.

Member and public enquiries can also be made through the “contact us” form on the website and via a dedicated enquiry e-mail, which we endeavour to answer within 48 hours. We also have a 24-hour emergency and a small team of social media administrators who promote content, and provide advice via these platforms.

We deal with 3,480 direct enquiries over the year across social media messages, emails and telephone calls. Many of the phone calls were urgent requests for help with lost, found or abandoned birds.

<b><i>Direct contact statistics</i></b>	
Social Media DMs	679
Telephone enquires	996
Web contact form	562
Enquiry emails	1,243

### Improving service user communication

Previous member feedback identified that better communication between volunteers and service users was required. We have therefore taken a number of steps to improve this situation including;

- telephoning all members on (or near) their membership renewal date, to find out how their foster and / or safehouse birds are, and check if they have any questions or feedback; and
- providing all public-facing volunteers with a Birdline email address, which is listed on the member’s section of the website, allowing members to easily contact their area representatives.

### Social Media

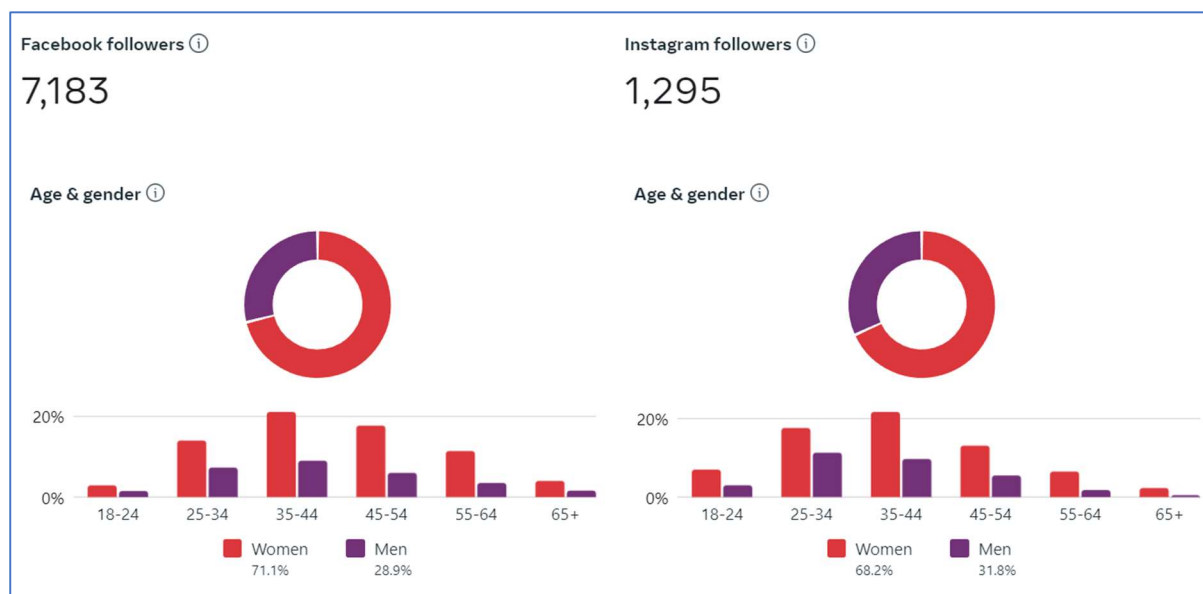
Our combined social media follower base for Instagram, Facebook and Twitter is 8,955, which is an increase of 526 on the previous financial year. The social media reach across the



## Birdline UK Limited Report & Financial Statements for: Year Ended 30<sup>th</sup> September 2023

three applications was 83,255, which is an increase of 19% when compared to statistics for the previous financial year.

Over two thirds of media reach was to people identifying as females and this correlates with the gender split for foster applications. We will look at ways to target a wider demographic in the future.



### Website Analytics

From Oct 1<sup>st</sup> 2022 – 30<sup>th</sup> September 2023 [www.birdline.co.uk](http://www.birdline.co.uk) received 64,085 website hits. Whilst this was down on the hits for previous year, we did have 307 new customers to the site.

We received a total of 945 orders over the period in question, and the Income generated via the website was £29,694. This figure is, down by 2% on previous year, but not unexpected given the continued cost of living crisis. Conversion rate of users to customers remains at 1%, and this is to be expected given the nature of the services we provide. However, we will consider ways to capture impulse purchases with a range of merchandise in the future. The new website will be easier to navigate and provide more payment options, which will also remove obstacles to purchasing and donations.

Other than the home page and bird rehoming list, the page with the highest traffic was the Avian Vet directory, indicating that the public and members alike find this service informative and useful. We are continuing to develop our digital welfare resources in line with our organisational aims and objectives.

### Website Development

Our developing service provision means that we have reached the limits of functionality with the current volunteer-built website. The directors have therefore commissioned a professionally built WordPress site, which will launch in the 2024.

The upfront investment will be counterbalanced by savings made due to no longer requiring commercial plugins, as well as via enhanced income generation capabilities.

The new site will also provide a strong content management platform which will allow us to streamline and automate more of our paperwork in the future, thus reducing volunteer admin hours, increasing the speed with which we can process foster applications, and free up capacity to spend caring for the birds, fundraising, training volunteer and providing education services.

### **Education and Events**

Due to volunteer capacity, we have now decreased the event team to just the Southwest who attended venues such as county shows, steam fairs, village fates, car boot sales, carnivals, and tourist venues. The team consist of volunteers and their selected tame birds, which the public (under supervision) are able to stroke and hold. Thus, allowing our team members to engage with the public and discuss all matters of husbandry, care, welfare, their suitability as pets and the plight facing so many birds purchased from breeders and pet shops to unsuitable homes.

The team led by Director Suzanne Connett attended nine shows, engaging with several thousand show visitors and raised just short of three thousand pounds for the charity.

Our attendance at the shows do help to raise Birdline's profile and services. A large number of people indicated that they were not even aware of the unsuitable living circumstances many parrots find themselves in, or indeed that there are parrots in need of rescue services until they see the Birdline show stand.

Engagement with the public is always higher when live parrots are on show and can interact with show attendees.



## **Financial Overview**

### Income and Fundraising

Income is generated by our membership fees and admin charges related to home checks and fostering, with the remainder of charity expenditure covered by bequests, donations and other fundraising efforts such as events.

As of January 2024, we currently have 751 active (paying) members with approximately two-thirds paying via repeat subscription and one third by annual membership. However, we are aware that not all members with foster birds are currently paying their subscriptions. In the past year we have made a concerted effort to re-engage these members and will continue to do so going forward. Income from Membership sales £17,535 (2022: 25,753).

In previous years we have relied on events and shows for the core of our donations, approximately £6,000, however due to avian flu, opportunities have been limited. We have therefore diversified our fundraising strategy and in the 2022-2023 financial year, approximately £4,600 was raised via online donations with a third of this coming from the Sponsor a Bird programme. Plans for other online giving initiatives will be rolled out in due course.

### Expenditure

Although our volunteers are not paid, we do reimburse applicable travelling costs. We still struggle with getting volunteers for the charity and this means our current team end up having to travel further afield to carry out home checks and bird collections. This does impact on the expenses incurred and accordingly, we will be looking at improving volunteer recruitment and retention in the next financial year. Through our education programme, we try to ensure our members are able to reduce the number of vet visits caused by accidents and diet related issues, and the amount of vet visits is falling. However, Veterinary costs continue to be one of the largest expenditures for the charity.

### Safehouse Care Unit.

In our previous report, we mentioned that we had initiated a project to provide additional safehouse capacity with a large furnished temporary home on a volunteer's land. Unfortunately, due to a change in the volunteers' personal circumstances, this project has come to an end. The capital we invested in the project, should be recovered with the sale of the unit.

### Bequests

A bequest brochure was created in 2022 to make it easier for people to leave a gift to Birdline in their wills. We were fortunate to be left £21,000 during the financial year.

### **Reserves Policy**

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (“the free reserves”) held by the charity should be 18 months of the total expenditure, which equates to £59,132 in free reserves. At this level, the trustees feel that it would be able to continue the current activities of the charity in the event of significant drop in funding, allowing time to consider how the funding would be replaced or activities changed accordingly.

The free reserves held by the charity amounted to £180,322 (2022: £154,456).

Thanks to generous bequests Birdline is now in the fortunate position of having reserves which are significantly larger than that required by our reserves policy. The directors will be looking at higher interest accounts to move some of these reserves to.

While our current actual reserves are a lot higher than required, we are in a large review of IT equipment to support both Directors and our many volunteers. We are also undertaking a full review of all our operational areas to ensure that they are suitably covered and gather some proposals with regard to maintaining support going forwards which may result in an additional spend of some kind (both capital and operational). In addition, we currently run two Birdline vans for collections and other roles and plan to review both the vans we already own alongside whether a third van will be of benefit to the organisation. We also have nowhere to park a van in Scotland so will be using some costs towards van hire in the area.

Finally we have been working through the creation of a new website, and while it has taken longer than expected for a variety of reasons, we have a desire to introduce some additional functionality to support Directors and key staff going forwards. There will be an additional spend required for this.

In summary, although current reserves are much higher than required, we have some challenges and plans which will require a spend which will be outside of our normal operational costs. Therefore the current level of reserves is considered appropriate.

## **Responsibilities of the Trustees**

The Trustees (who are also directors of Birdline-UK Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its income and expenditure for the financial year. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and ensuring that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the statement of recommended practice accounting and reporting (March 2005) and in accordance with the small company regime (section 419(2) of the Companies Act 2006).

Signed on behalf of the trustees.

*Melinda Laws*

Melinda Laws

Date: Jun 04 2024

## **Independent Examiner's Report**

### **Independent examiner's report to the trustees of Birdline-UK Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

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

As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & 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:

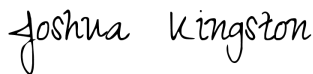
1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts 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

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30<sup>th</sup> September 2023**

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.

Joshua Kingston, BSc. ACA  
Burton Sweet Limited



The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: Jun 04 2024

**BIRDLINE-UK LIMITED****STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 30 SEPTEMBER 2023**

---

		<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>Income from:</b>			
Donations and legacies	<b>2</b>	35,134	15,756
Other trading activities	<b>3</b>	2,451	80
Charitable activities	<b>4</b>	24,715	31,323
Investment income		1,538	92
<b>Total income</b>		<u>63,838</u>	<u>47,251</u>
<b>Expenditure on:</b>			
Raising funds	<b>5</b>	4,111	3,264
Charitable activities	<b>6</b>	35,310	47,814
<b>Total expenditure</b>		<u>39,421</u>	<u>51,078</u>
<b>Net income/(expenditure) and net movement in funds</b>	<b>8</b>	24,417	(3,827)
<b>Total funds brought forward</b>	<b>14</b>	159,396	163,223
<b>Total funds carried forward</b>	<b>14</b>	<u>183,813</u>	<u>159,396</u>

The Charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

All income and expenditure in the current year and the prior year comparatives relate to unrestricted funds.

The notes on pages 19 to 23 form part of these financial statements.

**BIRDLINE-UK LIMITED**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>	<b>11</b>	3,491	4,940
<b>Current assets</b>			
Stock		300	-
Debtors	<b>12</b>	2,070	1,052
Cash at bank		178,967	154,209
		<u>181,337</u>	<u>155,261</u>
<b>Creditors: Amounts falling due within one year</b>	<b>13</b>	(1,015)	(805)
Net current assets		<u>180,322</u>	<u>154,456</u>
<b>Net assets</b>		<u><u>183,813</u></u>	<u><u>159,396</u></u>
<b>Unrestricted funds</b>	<b>15</b>	183,813	159,396
		<u><u>183,813</u></u>	<u><u>159,396</u></u>

For the period ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Jun 04 2024

These financial statements were approved by the trustees on..... and are signed on their behalf by:

*Melinda Laws*  
 .....

Melinda Laws

Company Number: 05925887

The notes on pages 19 to 23 form part of these financial statements.

**1 Accounting policies**

**a) Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern.

**b) Income**

All income is accounted for as soon as the charity has entitlement to the income and there is certainty of receipt and the amount is quantifiable. Income from donations is included in income when these are receivable, except as follows:

- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

**c) Expenditure**

Expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Grants payable are charged in the period when the offer is conveyed to the recipient except in those cases where the offer is conditional. In these cases the grants are recognised when the conditions attaching are fulfilled. Grants offered subject to the conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

Raising funds costs are those incurred in running events to raise funds and in seeking voluntary contributions. They do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of the objects of the charity.

Governance costs are costs associated with constitutional and statutory requirements and include costs associated with the strategic management of the charity's activities.

**d) Fixed assets**

Fixed assets are included at cost less depreciation. Assets costing less than £1,000 are not capitalised.

Depreciation is calculated so as to write off the cost of an asset less its estimated residual value, over the useful life of that asset as follows:

Bird equipment	straight-line over the useful economic life of 8 years
Motor vehicles	straight-line over the useful economic life, which is variable

**e) Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

**f) Stock**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**1 Accounting policies (continued)**

**g) Restricted funds**

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. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs where applicable.

**h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**i) Cash at bank and cash in hand**

This includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Donations and legacies**

	<b>Total Funds 2023</b>	Total Funds 2022
	£	£
Donations	13,116	4,653
Legacies	21,000	10,000
Gift aid income	1,018	1,103
	<u>35,134</u>	<u>15,756</u>

Noted: 2022 figures have been restated to recognise the legacies received during the year.

**3 Other trading activities**

	<b>Total Funds 2023</b>	Total Funds 2022
	£	£
Merchandise Sales	2,451	80
	<u>2,451</u>	<u>80</u>

**4 Income on charitable activities**

	<b>Total Funds 2023</b>	Total Funds 2022
	£	£
Homechecks	760	840
Membership subscriptions	17,535	25,753
Foster fees	6,420	4,730
	<u>24,715</u>	<u>31,323</u>

**BIRDLINE-UK LIMITED****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30 SEPTEMBER 2023****5 Raising funds**

	<b>Total Funds 2023</b>	Total Funds 2022
	£	£
Website and Marketing	4,111	3,264
	<u>4,111</u>	<u>3,264</u>

**6 Expenditure on charitable activities**

	<b>Total Funds 2023</b>	Total Funds 2022
	£	£
Bank and legal Fees	756	1,766
Motor costs	8,031	6,188
Veterinary costs	15,733	24,792
Equipment	4,859	5,374
Office	2,455	2,342
Miscellaneous	274	68
Computing expenses	-	913
Depreciation expenses	1,449	1,449
Repairs and Maintenance	-	2,156
Governance costs (note 7)	1,753	2,766
	<u>35,310</u>	<u>47,814</u>

**7 Governance costs**

	<b>2023</b>	2022
	£	£
Independent examiner's fee	1,753	2,555
Legal fees	-	211
	<u>1,753</u>	<u>2,766</u>

**8 Net income/(expenditure) for the period****This is stated after charging:**

	<b>2023</b>	2022
	£	£
Independent examiner's fee:		
for independent examination	550	360
for preparation of statutory accounts	900	1,020
prior year (over)/under accrual	303	1,175
Depreciation expenses	1,449	1,449
	<u>1,449</u>	<u>1,449</u>

**9 Staff costs and numbers**

Two trustees (2022: one) were reimbursed expenses of £5,351 (2022: £3,514) in fulfilling trustee duties and also in acting as volunteers to carry out charitable activities.

No trustees received remuneration in the current or previous year.

No staff were employed in the current or previous year.

**BIRDLINE-UK LIMITED****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30 SEPTEMBER 2023**

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**10 Taxation**

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

**11 Tangible fixed assets**

	<b>Bird Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2022	4,767	5,900	10,667
Additions	-	-	-
At 30 September 2023	<u>4,767</u>	<u>5,900</u>	<u>10,667</u>
<b>Depreciation</b>			
At 1 October 2022	3,313	2,414	5,727
Charge for the year	242	1,207	1,449
At 30 September 2023	<u>3,555</u>	<u>3,621</u>	<u>7,176</u>
<b>Net book value</b>			
At 30 September 2023	<u>1,212</u>	<u>2,279</u>	<u>3,491</u>
At 30 September 2022	<u>1,454</u>	<u>3,486</u>	<u>4,940</u>

**12 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Prepayments and accrued income	2,070	1,052
	<u>2,070</u>	<u>1,052</u>

**13 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Accruals	1,015	805
	<u>1,015</u>	<u>805</u>

**BIRDLINE-UK LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2023**

**14 Movement in funds**

	<b>At 1 October 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 30 September 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	159,396	63,838	(39,421)	183,813
<b>Total funds</b>	<u>159,396</u>	<u>63,838</u>	<u>(39,421)</u>	<u>183,813</u>

**Prior year comparatives**

	<b>At 1 October 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 30 September 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	163,223	47,251	(51,078)	159,396
<b>Total funds</b>	<u>163,223</u>	<u>47,251</u>	<u>(51,078)</u>	<u>159,396</u>

**15 Analysis of funds**

	<b>Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	<u>3,491</u>	<u>181,337</u>	<u>(1,015)</u>	<u>183,813</u>

**Prior year comparatives**

	<b>Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	<u>4,940</u>	<u>155,261</u>	<u>(805)</u>	<u>159,396</u>

**16 Share capital**

The company is limited by guarantee. In the event of a winding -up, the liability of each member is £1.

**BIRDLINE-UK LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2023**

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**The following page does not form part of the statutory financial statements  
which are the subject of the Independent Examiner's report on pages 15 & 16.**

**BIRDLINE-UK LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 30 SEPTEMBER 2023**

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income</b>			
<i>Donations and Legacies</i>			
Donations	13,116	13,116	4,653
Legacies	21,000	21,000	10,000
Gift aid income	1,018	1,018	1,103
<i>Other trading activities</i>			
Merchandise Sales	2,451	2,451	80
<i>Charitable activities</i>			
Homechecks	760	760	840
Membership subscriptions	17,535	17,535	25,753
Foster fees	6,420	6,420	4,730
Investment income	1,538	1,538	92
<b>Total income</b>	<u>63,838</u>	<u>63,838</u>	<u>47,251</u>
<b>Expenditure</b>			
<i>Raising funds</i>			
Website	<u>4,111</u>	<u>4,111</u>	<u>3,264</u>
<i>Charitable expenditure</i>			
Support costs:			
Bank/legal fees	756	756	1,766
Motor expenses	8,031	8,031	6,188
Veterinary costs	15,733	15,733	24,792
Equipment	4,859	4,859	5,374
Office expenses	2,455	2,455	2,342
Miscellaneous	274	274	68
Computer costs	-	-	913
Depreciation expenses	1,449	1,449	1,449
Repairs and Maintenance	-	-	2,156
Governance costs (see below)	1,753	1,753	2,766
	<u>35,310</u>	<u>35,310</u>	<u>47,814</u>
<b>Total expenditure</b>	<u>39,421</u>	<u>39,421</u>	<u>51,078</u>
<b>Net income/(expenditure)</b>	<u>24,417</u>	<u>24,417</u>	<u>(3,827)</u>

**BIRDLINE UK LIMITED**

England & Wales - Charity number 1125030

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# Accounts

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# **Birdline UK Limited**

**Annual Report & Financial Statements  
30th September 2022**



**Company Registration Number: 05925887**

**Charity Number: 1125030**

**Charity Number: SC43288 (Scotland)**

## **Contents**

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## **Legal and Administrative Information**

<b>Charity Name</b>	Birdline UK Ltd
Registered Charity Number (England & Wales)	1125030
Registered Charity Number (Scotland)	SC043288
Company Registration Number	05925887

<b>Registered Office</b>	International House, 12 Constance Street London E16 2DQ
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### **Trustees**

Melinda Laws

Suzanne Connett

Traci Kirkland

Christopher Maddex (Appointed 5 April 2022)

John Tolliday (Resigned 1 April 2022)

### **Banker**

NatWest Bank

### **Independent Examiner**

Joshua Kingston BSc. ACA, Burton Sweet Ltd, Chartered Accountants,  
The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol, BS48 1UR

## **Trustees Annual Report**

### **Structure, governance & management**

The charity is a charitable company limited by guarantee and was incorporated on 5<sup>th</sup> September 2006. It is governed by a Memorandum and Articles of Association which were updated in June 2022 to clarify a number of points including board structure and voting membership.

In the event of the company being wound up, voting members are required to contribute an amount not exceeding £1.00. The Directors of the company are Directors for the purpose of Company Law and Trustees for the purpose of Charity law.

All services are delivered by volunteers, we do not have any paid staff members. Professional services such as financial oversight are outsourced to our appointed accountants.

### **Aims & Objectives**

The charity's purpose as set out in the objects contained in the Memorandum of Association are: to provide shelter, appropriate care, treatment and security for birds suffering from sickness, abuse and neglect, ill usage and poor or changed circumstances by means of foster / rescue homes or other facilities.

Furthermore, we aim to promote and provide education for the public in the husbandry & welfare of psittacine in general and help prevent cruelty to and suffering of birds.

### **Public benefit**

The trustees have complied with section 17(5) of the Charities Act 2011 having given due regard to the Charity Commission's guidance on public benefit.

Our rescue service provides a safe place for unwanted and abused birds until appropriate long-term homes can be found. Our emergency service and helpline operate 24 hours a day.

Secondary activities focus on providing education regarding parrot welfare, health and diseases to current and prospective owners; including raising awareness of the risk of zoonotic diseases. Digital assets such as the website and social media, as well as at public facing events are the main ways in which information and education are disseminated.

### **Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. This review centres on our achievements and the outcome of our efforts in the previous twelve months and enables us to fine tune our planning and activities for the following year.

We have referred to the guidance contained within the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

## **The Focus of Our Work**

Our main objectives for the year ended 30<sup>th</sup> September 2022 were as follows:

1. Providing shelter, care, treatment and security to rescued birds and placement of these birds into appropriate homes.
2. Continuation of our education programme in order to help the public understand the benefits of correct nutrition and welfare along with trying to prevent cruelty through ignorance. The means of achieving this include online services such as the website and social media, a 24-hour dedicated telephone help line and attendance at events and other forms of outreach.
3. Reinstatement of events in order to raise public awareness and funds, following the COVID 19 lockdown and other challenges such as restrictions on movement of birds caused by Avian Flu.
4. Focus on customer service in order to retain existing membership and increasing the number of safehouses and foster homes available for rescued birds.
5. Recruitment of new volunteers and implementation of volunteer training and targets in order to increase the number of re-homed birds.
6. Increasing our work with Government agencies such as Social Services and the Police along with working with other agencies such as the RSPCA because of the recognised difficulties caused by the ongoing economic crisis.
7. Reviewing and strengthening our governance including revising the Memorandum and Articles of Association and the development of new policies and guidelines.
8. Reviewing and strengthening our data management and documentation procedures.

## **Rescue**

This year we have seen an increase in the number of unwanted birds waiting to be handed into the charity as well as unprecedented high levels of existing Birdline foster homes returning birds due to ill health, changes in family circumstances and the cost-of-living crisis. This has resulted in having to severely restrict the intake of new birds to the charity, although where possible we endeavour to on-board emergency cases. In order to counteract this trend, we are looking at ways to increase both our volunteers and general membership.

## **Safehouses**

Birds which come into the rescue are placed in a safehouse by our volunteer Area Coordinators, where they are cared for in loving homes and given any treatment which may be required. Our volunteers pay for food and other items the bird may need while Birdline cover the cost of any treatment and medication.

Following a short period in these safe houses (three to six weeks) the bird will be assessed and if suitable for immediate re-homing, their details are then placed on our rehoming section within the web site. These details include an assessment of the bird's behaviour and preferences along with a photo. Many of the birds handed into the charity fall under the special needs category where they have self-mutilated or are severely plucked, are suffering from disease or deficiencies or are disfigured. These birds spend time in our special needs homes and can stay there for many months until they are rehabilitated. Again, here our ultimate aim is to find these birds a caring loving forever home.

### Safehouse Care Unit

Over the past couple of years, we have seen an increase in the number of Birdline bird's requiring rehoming, when existing foster homes can no longer care for the birds. Unfortunately, these circumstances often arise with little forewarning, and we have struggled to find places to rehome our birds at short notice, especially for the larger, more challenging and louder birds such as cockatoos.

Fortunately, one of our volunteers offered to build a safehouse unit on her land, which is remote enough to cope with the noise a flock of cockatoos can create. She has dedicated the past couple of years to acquiring donations of portacabins and other building materials required to turn these structures into a safe, warm temporary home for a number of Birdline safehouse birds. Other Birdline volunteers have also provided manpower to help get the space up and running.

Birdline has committed to paying the utility bills for the unit and food for the Birdline birds kept there as it is in the interest of the organisation to have use of this space.



### **Moving bird's into the safehouse unit**



### **Rehoming**

Due to the fact these parrots are long lived we do not offer an adoption scheme instead offering a lifelong foster contract, whereby should the fosterer's situation change then the bird can come back into Birdline to be rehomed once more. U.K. residents can become members of Birdline for a small annual fee, and this entitles them to apply to give any of these birds a new home. These applications are dealt with by our rehoming team.

Our rehoming team processes applications for birds and each applicant is telephoned and an interview carried out to assess the suitability of the person to the bird, for which they have applied.



We endeavour to match the bird to the home based on the bird's needs. A home check is then carried out for specific applicants by our area coordinators who are based throughout the country. A small charge is made for this home check. The results of the home check are carefully reviewed and at this point the most appropriate foster home is chosen. The bird and its cage (where applicable) are then moved to its new foster home.

No purchase charge is made for the bird, but an administration fee is levied. We were able to reinstate home checks following the COVID 19 lockdown and much of the year was focused on clearing the backlog of home checks and moving birds.

### Joey's Rehoming Story

*Sadly, many rescue birds have had a variety of traumatic experiences and Joey the lesser sulphur crested cockatoo was no exception, having spent 10 of his 13 years locked away in a small cage in a garage. This experience caused him to mutilate his feathers causing permanent damage. Muscle wastage from being confined means that he cannot fly.*

*It has taken 3 years of rehabilitation by dedicated Safehouses to get Joey ready for rehoming and his experiences mean that he will always have extra needs, both physically and mentally. However, Joey now has a wonderful new home with a fantastic family who applied for him in May 2022.*

*After a few days of getting used to his new surroundings Joey started to settle in and accept tickles from his new humans. His foster mum is a childminder and Joey loves nothing more than "supervising" children's playtime and joining in with music lessons. As Joey suffers from separation anxiety it is wonderful that he is rarely alone and gets hours of company every day.*

*Joey's foster mum says "We adore Joey, he is smart, cheeky, funny and a brilliant character and it fills my heart with joy listening to him laugh and watching him dance". Joey truly deserves his wonderful new home and Birdline are thrilled with this successful foster match.*



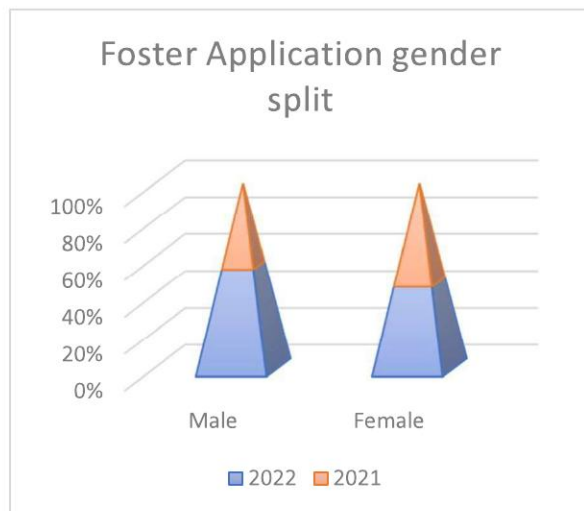
### Kuku's Rehoming Story

*Kuku came from a loving family home. However, she was left alone for long periods of time because her family worked long hours. This is such an alien lifestyle for a sociable flock creature that Kuku became very stressed, lonely and began to self-harm. She plucked and plucked at her feathers until she damaged the feather follicles, then she started on her skin and mutilated that too.*

*When she first came into Birdline she was rushed to the emergency vet more than once as her health was so poor. Even now that Kuku is in a better environment, the plucking habit remains and she has to wear a collar to stop her reaching her feathers. Kuku is doing much better now that she is settled in a new foster home. She really enjoys spending time with her humans and especially loves singing, dancing and cuddle time with her favourite person. However, she will need regular vet check-ups for the foreseeable future to make sure she is a healthy weight and remains well.*



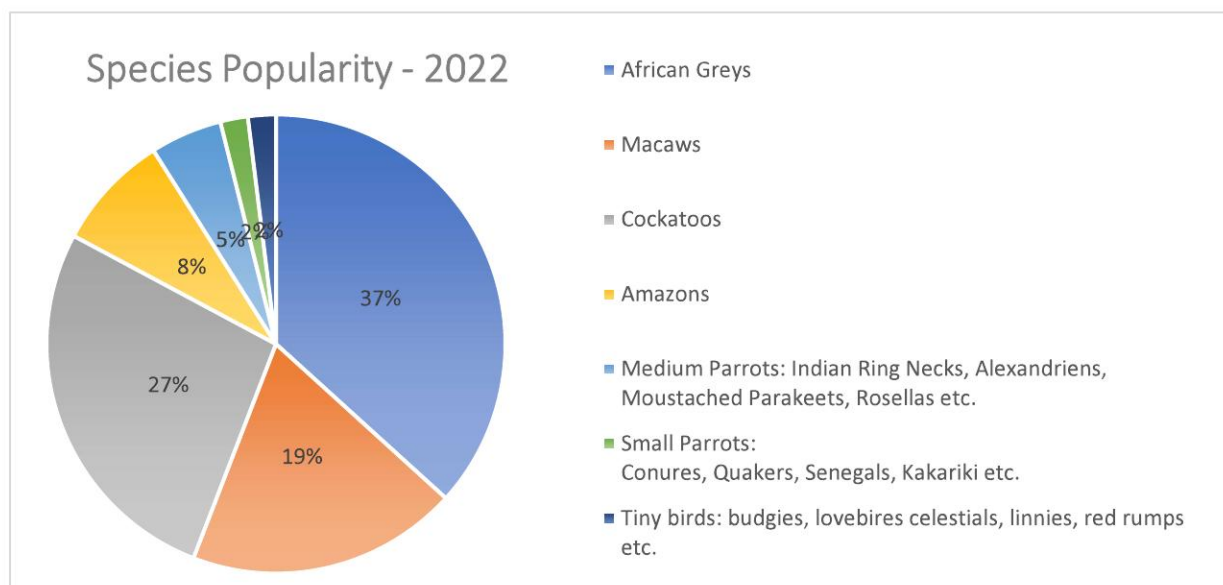
**Rehoming statistics**



In 2022 we received 260 applications to foster via the website, which is a similar amount to the previous year. Further fosters are generated internally when safehouses request to foster their own birds.

There is a continuing trend of the larger share of applications arriving from female identifying adults. This continues to cause problems with rehoming male orientated parrots and further work to target this demographic will be considered in future years.

The percentage split of applications per species obviously varies from year to year based on availability. However, the larger species of birds continue to be the most popular, with over 30% of applications being for African greys. These statistics will necessarily filter into our rescue and rehoming strategy going forward.



Total number of birds fostered in the year ending 30<sup>th</sup> September 2022 was 131 including 11 special needs birds. This was a slight decrease on the previous year; however, this is not surprising as our intake of new birds has reduced.

## **Communication**

As the charity does not have a permanent base and the majority of services are delivered remotely our communication strategy is of the utmost importance.

Our website provides a vibrant, active and professional public face for the organisation. It is continually updated with latest news, information regarding events, educational resources and of course the bird rehoming list.

Member and public enquiries can also be made through the “contact us” form on the website and via a dedicated enquiry e-mail, which we endeavour to answer within 48 hours. We also have a 24-hour emergency and a small team of social media administrators who promote content, and provide advice via these platforms.



<b><i>Direct contact statistics</i></b>	
Social Media DMs	350
Telephone enquires	1850
Web contact form and enquiry emails	1300

We deal with over 3500 direct enquiries over the year across social media messages, emails and telephone calls. Many of the phone calls were urgent requests for help with lost, found or abandoned birds.

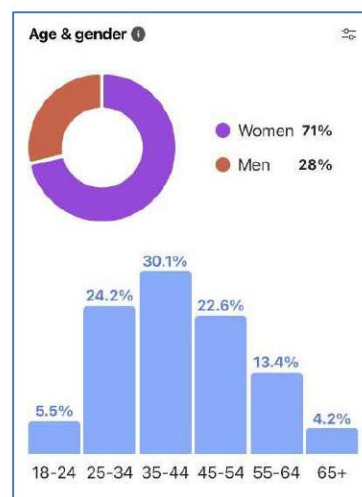
### Improving service user communication

Previous member feedback identified that better communication between volunteers and service users was required. We have therefore taken a number of steps to improve this situation including;

- telephoning all members on (or near) their membership renewal date, to find out how their foster and / or safehouse birds are, and check if they have any questions or feedback; and
- providing all public-facing volunteers with a Birdline email address, which is listed on the member’s section of the website, allowing members to easily contact their area representatives.

### Social Media

Our social media reach for Facebook, Twitter and Instagram was over 70,000, with over 700 new page likes across the 3 applications. Over two thirds of media reach was to people identifying as females and this correlates with the gender split for foster applications. We will look at ways to target a wider demographic in the future.



### Website Analytics

From Oct 1<sup>st</sup> 2021 – 30<sup>th</sup> September 2022 www.birdline.co.uk received just short of 72,000 website hits, which was a large increase on the previous year. Despite this, income generated via the website was down by 9% - which of course coincides with increased costs of living. 75% of traffic was generated by organic searches (search engine usage), and more strategic SEO along with increased social media referrals will be implemented to generate further traffic. Conversion rate of users to customers is currently below average at 1% and we have identified that limited payment options is currently an obstacle to increased web-based income generation.

Other than the home page and bird rehoming list, the page with the highest traffic was the Avian Vet directory, indicating that the public and members alike find this service informative and useful. We will continue to develop our digital welfare resources in line with our organisational aims and objectives.

### Website Development

Our developing service provision means that we have reached the limits of functionality with the current volunteer-built website. The directors have therefore commissioned a professionally built WordPress site, which will launch in the 2022-23 financial year.

The upfront investment will be counterbalanced by savings made due to no longer requiring commercial plugins, as well as via enhanced income generation capabilities.

The new site will also provide a strong content management platform which will allow us to streamline and automate more of our paperwork in the future, thus reducing volunteer admin hours, increasing the speed with which we can process foster applications, and free up capacity to spend caring for the birds, fundraising, training volunteer and providing education services.

## **Education and Events**

Pre-covid, Birdline had a number of event teams who attended venues such as county shows, steam fairs, village fates, car boot sales, carnivals, and tourist venues. These teams consist of volunteers and their selected tame birds, which the public (under supervision) are able to stroke and hold. Thus, allowing our team members to engage with the public and discuss all matters of husbandry, care, welfare, their suitability as pets and the plight facing so many birds purchased from breeders and pet shops to unsuitable homes.

However due to a number of factors including Covid 19 and Avian Flu restrictions, only the South West Team were able to run an events programme across the summer of 2022.

The team led by Director Suzanne Connett attended eight shows, engaging with several thousand show visitors and raised just short of three thousand pounds for the charity.

Due to covid and the economic climate the number of attendees at shows across the south west region was down overall and this was reflected in the amount of money raised by the charity specifically, compared to previous years.

Our attendance at the shows did help to raise Birdline's profile and services. A large number of people indicated that they were not even aware of the unsuitable living circumstances many parrots find themselves in, or indeed that there are parrots in need of rescue services until they see the Birdline show stand.

Engagement with the public is always higher when live parrots are on show and can interact with show attendees, however this was obviously limited in 2022. Handling of parrots was necessarily kept to a minimum and one show was run without any parrots at all. However, our volunteers did an amazing job at raising funds and interacting with the public with soft toy parrots and dressed in a parrot costume.



## Financial Overview

### Income and Fundraising

Income is generated by our membership fees and admin charges related to home checks and fostering, with the remainder of charity expenditure covered by bequests, donations and other fundraising efforts such as events.

As of January 2023, we currently have 751 active (paying) members with approximately two-thirds paying via repeat subscription and one third by annual membership. However, we are aware that not all members with foster birds are currently paying their subscriptions. In the past year we have made a concerted effort to re-engage these members and will continue to do so going forward.

	At Jan 2023
Recurring Members	<b>510</b>
1-year memberships	<b>241</b>
Total Membership	<b>751</b>
Income from Membership sales	<b>£18,775</b>

### Diversifying income

In previous years we have relied on events and shows for the core of our donations, however due to covid and avian flu, opportunities have been limited. We have therefore diversified our fundraising strategy and in the 2021-2022 financial year, approximately £6,000 was raised via online donations with a third of this coming from the Sponsor a Bird programme. Plans for other online giving initiatives will be rolled out in due course.

### Expenditure

Although our volunteers are not paid, we do reimburse applicable travelling costs. We still struggle with getting volunteers for the charity and this means our current team end up having to travel further afield to carry out home checks and bird collections. This does impact on the expenses incurred and accordingly, we will be looking at improving volunteer recruitment and retention in the next financial year. Through our education programme, we try to ensure our members are able to reduce the number of vet visits caused by accidents and diet related issues, and the amount of vet visits is falling. However, Veterinary costs continue to be one of the largest expenditures for the charity.

### Bequests

We recently created a bequest brochure to make it easier for people to leave a gift to Birdline in their wills. We are extremely grateful to have received two bequests of five thousand pounds each in the period in question.

## **Reserves Policy**

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (“the free reserves”) held by the charity should be between 12 to 18 months of the total expenditure, which equates to £51,078 to £76,617 in free reserves. At this level, the trustees feel that it would be able to continue the current activities of the charity in the event of significant drop in funding, allowing time to consider how the funding would be replaced or activities changed accordingly.

The free reserves held by the charity amounted to £154,456. Thanks to some generous bequests Birdline is now in the fortunate position of having reserves which are significantly larger than that required by our reserves policy. The directors will be taking advice on how best to utilise these funds to build the organisation’s resilience for future years and to identify project spend which align best with the donors wishes.

## **Responsibilities of the Trustees**

The Trustees (who are also directors of Birdline-UK Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its income and expenditure for the financial year. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and ensuring that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the statement of recommended practice accounting and reporting (March 2005) and in accordance with the small company regime (section 419(2) of the Companies Act 2006).

Signed on behalf of the trustees



Melinda Laws

Date: 28 February 2023

## **Independent Examiner's Report**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

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

As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & 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 as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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)].

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30<sup>th</sup> September 2022**

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.

Joshua Kingston, BSc. ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

*Joshua Kingston*

Date: 28 February 2023

**BIRDLINE-UK LIMITED****STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 30 SEPTEMBER 2022**

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		<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Income from:</b>			
Donations and legacies	2	15,756	55,865
Other trading activities	3	80	-
Charitable activities	4	31,323	27,249
Investment income		92	12
<b>Total income</b>		<u>47,251</u>	<u>83,126</u>
<b>Expenditure on:</b>			
Raising funds	5	3,264	1,207
Charitable activities	6	47,814	35,507
<b>Total expenditure</b>		<u>51,078</u>	<u>36,714</u>
<b>Net income/(expenditure) and net movement in funds</b>	<b>8</b>	<b>(3,827)</b>	<b>46,412</b>
<b>Total funds brought forward</b>	<b>14</b>	<b>163,223</b>	<b>116,811</b>
<b>Total funds carried forward</b>	<b>14</b>	<u>159,396</u>	<u>163,223</u>

The Charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

All income and expenditure in the current year and the prior year comparatives relate to unrestricted funds.

The notes on pages 19 to 25 form part of these financial statements.

**BIRDLINE-UK LIMITED**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>	<b>11</b>	4,940	6,389
<b>Current assets</b>			
Debtors	<b>12</b>	1,052	1,002
Cash at bank		154,209	157,886
		<u>155,261</u>	<u>158,888</u>
<b>Creditors: Amounts falling due within one year</b>	<b>13</b>	(805)	(2,054)
Net current assets		<u>154,456</u>	<u>156,834</u>
<b>Net assets</b>		<u>159,396</u>	<u>163,223</u>
<b>Unrestricted funds</b>	<b>15</b>	159,396	163,223
		<u>159,396</u>	<u>163,223</u>

For the period ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the trustees on 28 February 2023 and are signed on their behalf by:

*Melinda Laws*  
 .....  
 Melinda Laws

Company Number: 05925887

The notes on pages 19 to 25 form part of these financial statements.

**1 Accounting policies**

**a) Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the ongoing challenges from the national cost of living crisis and COVID-19.

**b) Income**

All income is accounted for as soon as the charity has entitlement to the income and there is certainty of receipt and the amount is quantifiable. Income from donations is included in income when these are receivable, except as follows:

- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

**c) Expenditure**

Expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Grants payable are charged in the period when the offer is conveyed to the recipient except in those cases where the offer is conditional. In these cases the grants are recognised when the conditions attaching are fulfilled. Grants offered subject to the conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

Raising funds costs are those incurred in running events to raise funds and in seeking voluntary contributions. They do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of the objects of the charity.

Governance costs are costs associated with constitutional and statutory requirements and include costs associated with the strategic management of the charity's activities.

**d) Fixed assets**

Fixed assets are included at cost less depreciation. Assets costing less than £1,000 are not capitalised.

Depreciation is calculated so as to write off the cost of an asset less its estimated residual value, over the useful life of that asset as follows:

Bird equipment	straight-line over the useful economic life of 8 years
Motor vehicles	straight-line over the useful economic life, which is variable

**e) Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

**1 Accounting policies (continued)**

**f) Restricted funds**

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. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs where applicable.

**g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**h) Cash at bank and cash in hand**

This includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Donations and legacies**

	<b>Total Funds 2022</b>	Total Funds 2021
	£	£
Donations	14,653	10,865
Legacies	-	45,000
Gift aid income	1,103	-
	<u>15,756</u>	<u>55,865</u>

**3 Other trading activities**

	<b>Total Funds 2022</b>	Total Funds 2021
	£	£
Merchandise Sales	80	-
	<u>80</u>	<u>-</u>

**4 Income on charitable activities**

	<b>Total Funds 2022</b>	Total Funds 2021
	£	£
Homechecks	840	1,056
Membership subscriptions	25,753	20,498
Foster fees	4,730	5,695
	<u>31,323</u>	<u>27,249</u>

**BIRDLINE-UK LIMITED****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30 SEPTEMBER 2022**

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**5 Raising funds**

	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Website	3,264	1,207
	<u>3,264</u>	<u>1,207</u>

**6 Expenditure on charitable activities**

	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Bank and legal Fees	1,766	1,356
Motor costs	6,188	9,758
Veterinary costs	24,792	11,806
Equipment	5,374	1,099
Office	2,342	1,188
Miscellaneous	68	68
Computing expenses	913	2,554
Depreciation expenses	1,449	1,449
Donations	-	57
Repairs and Maintenance	2,156	4,720
Governance costs (note 7)	2,766	1,452
	<u>47,814</u>	<u>35,507</u>

**7 Governance costs**

	<b>2022 £</b>	<b>2021 £</b>
Independent examiner's fee	2,555	1,439
Legal fees	211	13
	<u>2,766</u>	<u>1,452</u>

**8 Net income/(expenditure) for the period****This is stated after charging:**

	<b>2022 £</b>	<b>2021 £</b>
Independent examiner's fee:		
for independent examination	360	980
for preparation of statutory accounts	1,020	340
prior year (over)/under accrual	1,175	734
Depreciation expenses	1,449	1,449
	<u>1,449</u>	<u>1,449</u>

**9 Staff costs and numbers**

One trustees (2021: three) was reimbursed expenses of £3,514 (2021: £2,304) in fulfilling trustee duties and also in acting as volunteers to carry out charitable activities.

No trustees received remuneration in the current or previous year.

No staff were employed in the current or previous year.

**BIRDLINE-UK LIMITED****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30 SEPTEMBER 2022**

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**10 Taxation**

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

**11 Tangible fixed assets**

	<b>Bird Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2021	4,767	5,900	10,667
Additions	-	-	-
At 30 September 2022	<u>4,767</u>	<u>5,900</u>	<u>10,667</u>
<b>Depreciation</b>			
At 1 October 2021	3,071	1,207	4,278
Charge for the year	242	1,207	1,449
At 30 September 2022	<u>3,313</u>	<u>2,414</u>	<u>5,727</u>
<b>Net book value</b>			
At 30 September 2022	<u>1,454</u>	<u>3,486</u>	<u>4,940</u>
At 30 September 2021	<u>1,696</u>	<u>4,693</u>	<u>6,389</u>

**12 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Prepayments and accrued income	1,052	1,002
	<u>1,052</u>	<u>1,002</u>

**13 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Accruals	805	2,054
	<u>805</u>	<u>2,054</u>

**BIRDLINE-UK LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2022**

**14 Movement in funds**

	<b>At 1 October 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 30 September 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	163,223	47,251	(51,078)	159,396
<b>Total funds</b>	<u>163,223</u>	<u>47,251</u>	<u>(51,078)</u>	<u>159,396</u>

**Prior year comparatives**

	<b>At 1 October 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 30 September 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	116,811	83,126	(36,714)	163,223
<b>Total funds</b>	<u>116,811</u>	<u>83,126</u>	<u>(36,714)</u>	<u>163,223</u>

**15 Analysis of funds**

	<b>Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	<u>4,940</u>	<u>155,261</u>	<u>(805)</u>	<u>159,396</u>

**Prior year comparatives**

	<b>Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	<u>6,389</u>	<u>158,888</u>	<u>(2,054)</u>	<u>163,223</u>

**16 Share capital**

The company is limited by guarantee. In the event of a winding-up, the liability of each member is £1.

**BIRDLINE-UK LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2022**

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**The following page does not form part of the statutory financial statements  
which are the subject of the Independent Examiner's report on pages 15-16.**

**BIRDLINE-UK LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 30 SEPTEMBER 2022**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income</b>				
<i>Donations and Legacies</i>				
Donations	14,653	-	14,653	10,865
Legacies	-	-	-	45,000
Gift aid income	1,103	-	1,103	-
<i>Other trading activities</i>				
Merchandise Sales	80	-	80	-
<i>Charitable activities</i>				
Homechecks	840	-	840	1,056
Membership subscriptions	25,753	-	25,753	20,498
Foster fees	4,730	-	4,730	5,695
Investment income	92	-	92	12
<b>Total income</b>	<u>47,251</u>	<u>-</u>	<u>47,251</u>	<u>83,126</u>
<b>Expenditure</b>				
<i>Raising funds</i>				
Website	3,264	-	3,264	1,207
<i>Charitable expenditure</i>				
Support costs:				
Bank/legal fees	1,766	-	1,766	1,356
Motor expenses	6,188	-	6,188	9,758
Veterinary costs	24,792	-	24,792	11,806
Equipment	5,374	-	5,374	1,099
Office expenses	2,342	-	2,342	1,188
Miscellaneous	68	-	68	68
Computer costs	913	-	913	2,554
Depreciation expenses	1,449	-	1,449	1,449
Donations	-	-	-	57
Repairs and Maintenance	2,156	-	2,156	4,720
Governance costs (see below)	2,766	-	2,766	1,452
	<u>47,814</u>	<u>-</u>	<u>47,814</u>	<u>35,507</u>
<b>Total expenditure</b>	<u>51,078</u>	<u>-</u>	<u>51,078</u>	<u>36,714</u>
<b>Net income/(expenditure)</b>	<u>(3,827)</u>	<u>-</u>	<u>(3,827)</u>	<u>46,412</u>

**BIRDLINE UK LIMITED**

England & Wales - Charity number 1125030

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# Accounts

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**BIRDLINE UK LIMITED**  
**ANNUAL REPORT & FINANCIAL STATEMENTS**  
**30<sup>th</sup> SEPTEMBER 2021**

**Company Registration Number 05925887**

**Charity Number 1125030**

**Charity Number (Scotland) SC43288**

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30<sup>th</sup> September 2021**

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**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30<sup>th</sup> September 2021**

**Legal and Administrative Information**

Charity Name	Birdline UK Ltd
Registered Charity Number (England & Wales)	1125030
Registered Charity Number (Scotland)	SC043288
Company Registration Number	05925887
Registered Office	International House, 12 Constance Street London E16 2DQ

**Directors**

Melinda Laws

Suzanne Connett

Traci Kirkland

Christopher Maddex (Appointed 5 April 2022)

John Tolliday (Resigned 1 April 2022)

**Banker**

NatWest Bank

**Independent Examiner**

Joshua Kingston BSc. ACA, Burton Sweet Ltd, Chartered Accountants,  
The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol, BS48 1UR

## **Trustees Annual Report**

### **Structure, governance & management**

The charity is a charitable company limited by guarantee and was incorporated on 5<sup>th</sup> September 2006. It is governed by a memorandum and articles of association.

The organisation is a Charitable Company Limited by Guarantee and was established under a Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. The Directors of the company are Directors for the purpose of Company Law and Trustees for the purpose of Charity law.

### **Our Aims & Objectives**

The charity's purpose as set out in the objects contained in the memorandum of association are: to provide shelter, appropriate care, treatment and security for birds suffering from sickness, abuse and neglect, ill usage and poor or changed circumstances by means of foster / rescue homes or other facilities. To promote and provide education for the public in the husbandry & welfare of psittacine in general and help prevent cruelty to and suffering of birds.

### **Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. This review centres on our achievements and the outcome of our efforts in the previous twelve months. This enables us to fine tune our planning and activities for the following year. We have referred to the guidance contained within the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

### **The Focus of Our Work**

Our main objectives for the year continued to be:

1. Providing shelter, care, treatment and security to rescued birds and placement of these birds into appropriate homes.
2. Continuation of our education programme in order to help the public understand the benefits of correct nutrition and welfare along with trying to prevent cruelty through ignorance. The means of achieving this include:
  - a. Provision of a 24-hour telephone line
  - b. Provision of a dedicated e-mail address.
  - c. Provision of a website with information on Parrot welfare, and social media with an interactive assistance for owners and would be owners, requiring

advice.

- d. To try and increase the number of safe houses available for rescued birds.
- e. Enhancing the re homing department in order to increase the number of re-homed birds.
- f. Increasing the number of educational venue visits (Covid restrictions).
- g. Increasing our work with Government agencies such as Social Services and the Police along with working with other agencies such as the RSPCA.

### **How our activities deliver benefits to the public**

The trustees have complied with section 17(5) of the Charities Act 2011 having given due regard to the Charity Commissions guidance on public benefit.

Our main activities focus on providing education to current owners and where possible try and keep the birds within their current homes, along with working with prospective owners of birds and to members of the general public in the health, welfare and prevention of disease, particularly zoonosis diseases. Our rescue service provides a safe place for unwanted and abused birds until an appropriate home can be found. Our emergency service and helpline operate 24 hours a day.

### **Rescue**

All our services are run by volunteers, we do not have paid staff members.

Again, this year we have seen an increase in the number of unwanted birds waiting to be handed into the charity. As with last year we have had to have our doors closed due to the high volumes of unwanted birds, apart from emergencies. As with other years this is due to the lack of space to place all these birds and our current safe houses being full. By the work we do throughout the summer months attending shows and events we do bring on both new safe houses and new foster homes, but due to the high volume of these unwanted birds these new homes very quickly become full.

Birds which come into the rescue are placed in a safe house by our volunteer area co-ordinators, where they are cared for in loving homes and given any treatment which may be required. Our volunteers pay for food and other items the bird may need while Birdline would cover the cost of any veterinary treatment and medication.

Following a short period in these safe houses (three to six weeks) the bird will be assessed and if suitable for immediate re-homing its details are then placed on our rehoming section within the web site. These details include an assessment of the bird along with a photo. Many of the birds handed into the charity fall under the special needs category where they have self-mutilated or are severely plucked, are suffering from disease or deficiencies or are disfigured. These birds spend time in our special needs homes and can stay there for many months until they are rehabilitated. Again, here our ultimate aim is to find these birds a

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30<sup>th</sup> September 2021**

caring loving forever home. Due to the fact these parrots are long lived we do not offer an adoption scheme instead offering a lifelong foster contract which is signed whereby should the fosterers situation change then the bird can come back into Birdline. Member of the public can through our website apply to give any of these birds a new home. These applications are directed to our rehoming department.

**Re-Homing**

Our rehoming team processes applications for birds and each applicant is telephoned and an interview carried out to assess the suitability of the person to the bird which they have applied for, we endeavour to match the bird to the home based on the bird's needs. A home check is then carried out for specific applicants by our area co-ordinators who are based throughout the country. A small charge is made for this home check. The results of the home check are carefully read and based on this and the ACO's assessment a foster home is decided upon. The bird and its cage (where applicable) are then moved to its new foster home. No charge is made for the bird, but an administration fee is levied.

**Website and Helpline**

Our website is updated regularly.

Enquiries can be made through an enquiry e-mail to which we endeavour to answer within 48 hours.

Our help line is manned 24 hours a day by volunteers, this line is also used for emergencies and advice.

We also run social media pages through which we have gained many new members and helped with numerous queries.

**Education**

Birdline have developed educational teams (Event Teams) throughout the country who attend venues such as county shows, steam fairs, village fates, car boot sales, carnivals, and tourist venues (Covid restrictions). These teams consist of volunteers and their selected tame birds to which the public under supervision are allowed to hold, thus allowing our team members to talk about the birds and raise awareness of the plight facing purchased birds from breeders and allowing us to engage with them discussing all matters of husbandry, care and welfare.

Our teams also attend schools, colleges, clubs, and other associations by invitation, giving talks and presentations. Birdline use these events to also raise much needed funds.

### **Implications of Covid-19**

Again, this year has seen unprecedented disruption to the charity, affecting us in many ways, along with ensuring the charity follows Government guidelines and ensuring that we protect our volunteers and wider public.

The main areas of concern are:

#### **1. Fundraising**

The charity raises most of its funds through attending events throughout the summer months, clearly this year this has not happened with all counties, with summer & village fates being cancelled. We hope to attend more in 2022.

#### **2. Re-Homing**

We are currently unable to carry out re-homing, home check visits due to social distancing along with not being able to visit other people's houses. This again has an impact on the charity in as much that we cannot re-home parrots, thus freeing up a safe house space, along with the additional impact of bringing in revenue from re-homing.

During lockdown we have been conducting telephone interviews in an attempt to reduce the burden when lockdown is lifted, we will then only have to visit homes to check the environment for the birds.

#### **3. Safe Houses**

Again, here we are unable to bring on new safe houses as we are unable to carry out home checks as above. This impacts on the charity as we still see parrots looking to be re-homed and with the current epidemic there are more birds being left due to their owners passing on.

Overall, this has had a devastating effect on the charity's finances for the coming year, although due to prudent management in previous years the charity is in a good position to withstand the current situation.

## **Financial Review**

### **Incoming Resources**

Our finance comes mainly from our annual membership fees and our fundraising events. These events are mainly throughout the summer months and as such we must carefully budget for the winter period when our finances fall.

Due to the current pandemic, we have not been able to raise money through our normal channels, i.e., attending shows, schools, and clubs.

Again, this year we have been left a generous legacy in a supporters will be amounting to £45,000.

### **Expenditure**

Although our volunteers are not paid, we do reimburse travelling fuel costs. In 2021 travel costs were reduced due to the due to the Covid-19 travel restrictions. Now restrictions are easing up we are seeing an upturn in activity and thus an increase in expenditure.

We still struggle with getting volunteers for the charity, so sometimes, and when restrictions allow, our current team end up having to travel further afield to carry out home checks and bird collections which does impact on expenses incurred.

We also, through our education programme, try to ensure we can deal with simpler things ourselves and generally manage the birds going to the vet for treatment far better than previously. We still get some discounts at some of our specialist avian vets. Veterinary costs continue to be the largest expenditure for the charity.

### **Reserves Policy**

Due to Birdline's growth the trustees have reviewed the reserve policy and deem it prudent to increase the amount of reserves held. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between 12 to 18 months of the total expenditure, which equates to £36,714 to £55,071 in free reserves. At this level, the trustees feel that it would be able to continue the current activities of the charity in the event of significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed accordingly. The free reserves held by the charity amounted to £156,834. Thanks to some significant bequests Birdline is now in the fortunate position of having reserves which are significantly larger than that required by our reserves policy. The directors will be taking advice on how best to utilise these funds to build the organisation's resilience for future years and to identify project spend which align best with the donors wishes.

### **Responsibilities of the Trustees**

The Trustees (who are also directors of Birdline-UK Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its income and expenditure for the financial year. In preparing these financial statements the Trustees are required to:

Select suitable accounting policies and apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Prepare financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and ensuring that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report has been prepared in accordance with the statement of recommended practice accounting and reporting (March 2005) and in accordance with the small company regime (section 419(2) of the Companies Act 2006).

Signed on behalf of the trustees

Melinda Laws

Date: 10 June 2022

## **Independent Examiner's Report to the Trustees of Birdline-UK Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

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

As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & 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 as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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)].

**Birdline UK Limited**  
**Report & Financial Statements for: Year Ended 30<sup>th</sup> September 2021**

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.

Joshua Kingston, BSc. ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 10 June 2022

**BIRDLINE-UK LIMITED****STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 30 SEPTEMBER 2021**

---

	Note	Total Funds 2021 £	Total Funds 2020 £
<b>Income from:</b>			
Donations and legacies	2	55,865	105,335
Other trading activities	3	20,498	22,985
Charitable activities	4	6,751	4,340
Investment income		12	80
<b>Total income</b>		<u>83,126</u>	<u>132,740</u>
<b>Expenditure on:</b>			
Raising funds	5	1,207	1,271
Charitable activities	6	35,507	41,415
<b>Total expenditure</b>		<u>36,714</u>	<u>42,686</u>
<b>Net income/(expenditure)</b>	7	46,412	90,054
<b>Total funds brought forward</b>		116,811	26,757
<b>Total funds carried forward</b>	13	<u>163,223</u>	<u>116,811</u>

The Charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

All income and expenditure in the current year and the prior year comparatives relate to unrestricted funds.

The notes on pages 13 to 17 form part of these financial statements.

**BIRDLINE-UK LIMITED**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>	<b>10</b>	6,389	-
<b>Current assets</b>			
Debtors	<b>11</b>	1,002	1,002
Cash at bank		157,886	117,384
		<u>158,888</u>	<u>118,386</u>
<b>Creditors: Amounts falling due within one year</b>	<b>12</b>	(2,054)	(1,575)
Net current assets		<u>156,834</u>	<u>116,811</u>
<b>Net assets</b>		<u>163,223</u>	<u>116,811</u>
<b>Unrestricted funds</b>	<b>13</b>	163,223	116,811
		<u>163,223</u>	<u>116,811</u>

For the period ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the trustees on 10 June 2022, and are signed on their behalf by:

.....  
Melinda Laws

Company Number: 05925887

**The notes on pages 13 to 17 form part of these financial statements.**

**BIRDLINE-UK LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2021**

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**1 Accounting policies**

**a) Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the current economic climate due to the Covid-19 pandemic.

**b) Income**

All income is accounted for as soon as the charity has entitlement to the income and there is certainty of receipt and the amount is quantifiable. Income from donations is included in income when these are receivable, except as follows:

- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

**c) Expenditure**

Expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Grants payable are charged in the period when the offer is conveyed to the recipient except in those cases where the offer is conditional. In these cases the grants are recognised when the conditions attaching are fulfilled. Grants offered subject to the conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

Raising funds costs are those incurred in running events to raise funds and in seeking voluntary contributions. They do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of the objects of the charity.

Governance costs are costs associated with constitutional and statutory requirements and include costs associated with the strategic management of the charity's activities.

**d) Fixed assets**

Fixed assets are included at cost less depreciation. Assets costing less than £1,000 are not capitalised.

Depreciation is calculated so as to write off the cost of an asset less its estimated residual value, over the useful life of that asset as follows:

Bird equipment	straight-line over the useful economic life of 8 years
Motor vehicles	straight-line over the useful economic life, which is variable

**e) Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

**BIRDLINE-UK LIMITED****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30 SEPTEMBER 2021**

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**1 Accounting policies (continued)****f) Restricted funds**

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. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs where applicable.

**g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**h) Cash at bank and cash in hand**

This includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Donations and legacies**

	<b>Total Funds 2021</b>	Total Funds 2020
	£	£
Donations	10,865	14,220
Legacies	45,000	91,115
	<u>55,865</u>	<u>105,335</u>

**3 Other trading activities**

	<b>Total Funds 2021</b>	Total Funds 2020
	£	£
Membership subscriptions	20,498	22,150
Show Income	-	835
	<u>20,498</u>	<u>22,985</u>

**4 Income on charitable activities**

	<b>Total Funds 2021</b>	Total Funds 2020
	£	£
Homechecks	1,056	1,050
Foster fees	5,695	3,290
	<u>6,751</u>	<u>4,340</u>

**BIRDLINE-UK LIMITED****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30 SEPTEMBER 2021**

---

**5 Raising funds**

	<b>Total Funds 2021 £</b>	Total Funds 2020 £
Website	1,207	1,271
	<u>1,207</u>	<u>1,271</u>

**6 Expenditure on charitable activities**

	<b>Total Funds 2021 £</b>	Total Funds 2020 £
Bank and legal Fees	1,356	892
Motor costs	9,758	7,466
Veterinary costs	11,806	21,505
Equipment	1,099	5,655
Office	1,188	2,569
Miscellaneous	68	524
Computing expenses	2,554	1,531
Depreciation expenses	1,449	-
Donations	57	-
Repairs and Maintenance	4,720	-
Governance costs	1,452	1,273
	<u>35,507</u>	<u>41,415</u>

**7 Net income/(expenditure) for the period****This is stated after charging:**

	<b>2021 £</b>	2020 £
Independent examiner's fee:		
for independent examination	980	935
for preparation of statutory accounts	340	325
prior year (over)/under accrual	734	-
Depreciation expenses	<u>1,449</u>	<u>-</u>

**8 Staff costs and numbers**

Three trustees (2020: three) were reimbursed expenses of £2,304 (2020: £1,253) in fulfilling trustee duties and also in acting as volunteers to carry out charitable activities.

No trustees received remuneration in the current or previous year.

**9 Taxation**

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

**BIRDLINE-UK LIMITED****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30 SEPTEMBER 2021**

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**10 Tangible fixed assets**

	<b>Bird Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2020	2,829	-	2,829
Additions	1,938	5,900	7,838
At 30 September 2021	<u>4,767</u>	<u>5,900</u>	<u>10,667</u>
<b>Depreciation</b>			
At 1 October 2020	2,829	-	2,829
Charge for the year	242	1,207	1,449
At 30 September 2021	<u>3,071</u>	<u>1,207</u>	<u>4,278</u>
<b>Net book value</b>			
At 30 September 2021	<u>1,696</u>	<u>4,693</u>	<u>6,389</u>
At 30 September 2020	<u>-</u>	<u>-</u>	<u>-</u>

**11 Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Prepayments and accrued income	1,002	1,002
	<u>1,002</u>	<u>1,002</u>

**12 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Accruals	2,054	1,575
	<u>2,054</u>	<u>1,575</u>

**BIRDLINE-UK LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2021**

**13 Movement in funds**

	<b>At 1 October 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 30 September 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	116,811	83,126	(36,714)	163,223
<b>Total funds</b>	<u>116,811</u>	<u>83,126</u>	<u>(36,714)</u>	<u>163,223</u>

**Prior year comparatives**

	<b>At 1 October 2019</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 30 September 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	26,757	132,740	(42,686)	116,811
<b>Total funds</b>	<u>26,757</u>	<u>132,740</u>	<u>(42,686)</u>	<u>116,811</u>

**14 Analysis of funds**

	<b>Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	<u>6,389</u>	<u>158,888</u>	<u>(2,054)</u>	<u>163,223</u>

**Prior year comparatives**

	<b>Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	<u>-</u>	<u>118,386</u>	<u>(1,575)</u>	<u>116,811</u>

**15 Share capital**

The company is limited by guarantee. In the event of a winding -up, the liability of each member is £1.

**BIRDLINE-UK LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2021**

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**The following page does not form part of the statutory financial statements  
which are the subject of the Independent Examiner's report on page 9-10 .**

**BIRDLINE-UK LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 30 SEPTEMBER 2021**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income</b>				
Donations	10,865	-	10,865	14,220
Legacies	45,000	-	45,000	91,115
<i>Other trading activities</i>				
Membership subscriptions	20,498	-	20,498	22,150
Show income	-	-	-	835
<i>Charitable activities</i>				
Homechecks	1,056	-	1,056	1,050
Foster fees	5,695	-	5,695	3,290
Investment income	12	-	12	80
<b>Total income</b>	<u>83,126</u>	<u>-</u>	<u>83,126</u>	<u>132,740</u>
<b>Expenditure</b>				
<i>Raising funds</i>				
Website	<u>1,207</u>	<u>-</u>	<u>1,207</u>	<u>1,271</u>
<i>Charitable expenditure</i>				
Support costs:				
Bank/legal fees	1,356	-	1,356	892
Motor expenses	9,758	-	9,758	7,466
Veterinary costs	11,806	-	11,806	21,505
Equipment	1,099	-	1,099	5,655
Office expenses	1,188	-	1,188	2,569
Miscellaneous	68	-	68	524
Computer costs	2,554	-	2,554	1,531
Depreciation expenses	1,449	-	1,449	-
Donations	57	-	57	-
Repairs and Maintenance	4,720	-	4,720	-
Governance costs (see below)	<u>1,452</u>	<u>-</u>	<u>1,452</u>	<u>1,273</u>
	35,507	-	35,507	41,415
<b>Total expenditure</b>	<u>36,714</u>	<u>-</u>	<u>36,714</u>	<u>42,686</u>
<b>Net income/(expenditure)</b>	<u>46,412</u>	<u>-</u>	<u>46,412</u>	<u>90,054</u>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 £</b>	<b>2020 £</b>
<i>Governance costs</i>				
Independent examiner's fee				
- for independent examination	980	-	980	935
- for preparation of statutory accounts	340	-	340	325
- (over)/under accrual	734	-	734	-
Legal fees	<u>13</u>	<u>-</u>	<u>13</u>	<u>13</u>
	<u>2,067</u>	<u>-</u>	<u>2,067</u>	<u>1,273</u>

**BIRDLINE UK LIMITED**

England & Wales - Charity number 1125030

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# Accounts

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**BIRDLINE UK LIMITED**  
**FINANCIAL STATEMENTS**  
**30<sup>th</sup> SEPTEMBER 2020**

**Company Registration Number 5925887**

**Charity Number 1125030**

**Charity Number SC43288**

**Birdline UK Limited**

**Financial Statements**

**Year Ended 30<sup>th</sup> September 2020**

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**Birdline UK Limited**

**Legal and Administrative Information**

**Year Ended 30<sup>th</sup> September 2020**

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<b>Charity Name</b>	<b>Birdline UK Ltd</b>
<b>Registered Charity Number (England &amp; Wales)</b>	<b>1125030</b>
<b>Registered Charity Number (Scotland)</b>	<b>SC043288</b>
<b>Company Registration Number</b>	<b>5925887</b>
<b>Registered Office</b>	<b>International House 12 Constance Street London E16 2DQ</b>

**Directors**

**Melinda Laws**

**Traci Kirkland**

**John Tolliday**

**Suzanne Connett**

**Banker**

**NatWest Bank**

**Independent Examiner**

**Joshua Kingston Bsc., ACA,**

**Burton Sweet Limited,**

**Chartered Accountants,**

**The Clock Tower,**

**5, Farleigh Court,**

**Old Weston Road,**

**Flax Bourton,**

**Bristol. BS48 1UR**

## **Implications of Covid-19**

This year has seen unprecedented disruption to the charity, affecting us in many ways, along with ensuring the charity follows Government guidelines and ensuring that we protect our volunteers and wider public.

The main areas of concern are:

### **1. Fundraising**

The charity raises most of its funds through attending events throughout the summer months, clearly this year this will not be happening with all county, summer & village fates having been cancelled.

### **2. Re-Homing**

We are currently unable to carry out re-homing, home check visits due to social distancing along with not being able to visit other people's houses. This again has an impact on the charity in as much that we cannot re-home parrots, thus freeing up a safe house space, along with the additional impact of bringing in revenue from re-homing.

During lockdown we have been conducting telephone interviews in an attempt to reduce the burden when lockdown is lifted, we will then only have to visit homes to check the environment for the birds.

### **3. Safe Houses**

Again, here we are unable to bring on new safe houses as we are unable to carry out home checks as above. This impacts the charity as we still see parrots looking to be re-homed and with the current epidemic there are more birds being left due to their owners passing on.

Overall this has had a devastating effect on the charity's finances for the coming year, although due to prudent management in previous years the charity is in a good position to withstand the current situation.

## **Birdline UK Limited**

### **Trustees' Annual Report**

**Year Ended 30<sup>th</sup> September 2020**

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#### **Structure, governance & management**

The charity is a charitable company limited by guarantee and was incorporated on September 5<sup>th</sup> 2006. It is governed by a memorandum and articles of association.

#### **Our Aims & Objectives**

The charity's purpose as set out in the objects contained in the memorandum of association are: To provide shelter, appropriate care, treatment and security for birds suffering from sickness, abuse and neglect, ill usage and poor or changed circumstances by means of foster / rescue homes or other facilities. To promote and provide education for the public in the husbandry & welfare of psittachines in general and help prevent cruelty to, and suffering of birds.

#### **Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. This review centres on our achievements and the outcome of our efforts in the previous twelve months. This enables us to fine tune our planning and activities for the following year. We have referred to the guidance contained within the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

#### **The Focus of Our Work**

Our main objectives for the year continued to be:

Providing shelter, care, treatment and security to rescued birds and placement of these birds into appropriate homes,

Continuation of our education programme in order to help the public understand the benefits of correct nutrition and welfare along with trying to prevent cruelty through ignorance. The means of achieving this include:

- Provision of a 24-hour telephone line

- Provision of a dedicated e-mail address

- Provision of a website with an interactive forum assisting owners and would be owners with advice and assistance

## **Birdline UK Limited**

### **Trustees' Annual Report**

**Year Ended 30<sup>th</sup> September 2020**

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To try and increase the number of safe houses available for rescued birds  
Enhancing the rehoming department in order to increase the number of rehomed birds

Increasing the number of educational venue visits (Covid restrictions)

Increasing our work with Government agencies such as Social Services and the Police along with working with other agencies such as the RSPCA.

#### **How our activities deliver benefits to the public**

The trustees have complied with section 17(5) of the Charities Act 2011 having given due regard to the Charity Commissions guidance on public benefit.

Our main activities focus on providing education to current owners and where possible try and keep the birds within their current homes, along with working with prospective owners of birds and members of the general public in the health, welfare and prevention of disease, particularly zoonosis diseases. Our rescue service provides a safe place for unwanted and abused birds until an appropriate home can be found. Our emergency service and helpline operate 24 hours a day.

#### **Rescue**

All our services are run by volunteers, we do not have paid staff members. Again, this year we have seen an increase in the number of unwanted birds waiting to be handed into the charity. As with last year we have had to close our doors due to the high volumes of unwanted birds, apart from emergencies. As with other years this is due to the lack of space to place all these birds and our current safe houses being full. By the work we do throughout the summer months attending shows and events we do bring on both new safe houses and new foster homes, but due to the high volume of these unwanted birds these new homes very quickly become full.

Birds which come into the rescue are placed in a safe house by our volunteer area coordinators, where they are cared for in loving homes and given any treatment which may be required. Our volunteers pay for food and other items the bird may need while Birdline would cover the cost of any veterinary treatment and medication.

## **Birdline UK Limited**

### **Trustees' Annual Report**

#### **Year Ended 30<sup>th</sup> September 2020**

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Following a short period in these safe houses (three to six weeks) the bird will be assessed and if suitable for immediate re-homing its details are then placed on our rehoming section within the web site. These details include an assessment of the bird along with a photo. Many of the birds handed into the charity fall under the special needs category where they have self-mutilated or are severely plucked, are suffering from disease or deficiencies or are disfigured. These birds spend time in our special needs homes and can stay there for many months until they are rehabilitated. Again, here our ultimate aim is to find these birds a caring loving forever home. Due to the fact these parrots are long lived we do not offer an adoption scheme, instead offering a lifelong foster contract which is signed whereby should the fosterer's situation change then the bird can come back into Birdline. Members of the public can apply through our website to give any of these birds a new home. These applications are directed to our rehoming department.

#### **Re-Homing**

Our rehoming team processes applications for birds and each applicant is telephoned and an interview carried out to assess the suitability of the person to the bird which they have applied for, we endeavour to match the bird to the home based on the bird's needs. A home check is then carried out for specific applicants by our area co-ordinators who are based throughout the country. A small charge is made for this home check. The results of the home check are carefully read and based on this and the ACO's assessment a foster home is decided upon. The bird is then moved to its new foster home along with its cage (where applicable). No charge is made for the bird but an administration fee is levied.

#### **Website and Helpline**

Our website which has been recently updated onto a new platform is updated regularly.

Enquiries can be made through an enquiry e-mail which we endeavour to answer within 48 hours.

Our help line is manned 24 hours a day by volunteers, this line is also used for emergencies and advice.

## **Birdline UK Limited**

### **Trustees' Annual Report**

#### **Year Ended 30<sup>th</sup> September 2020**

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We also run social media pages through which we have gained many new members and helped with numerous queries.

#### **Education**

Birdline have developed educational teams (Event Teams) throughout the country who attend venues such as county shows, steam fairs, village fetes, car boot sales, carnivals and tourist venues. These teams consist of volunteers and their selected tame birds which the public, under supervision, are allowed to hold. Our team members can talk about the birds and raise awareness of the plight facing birds purchased from breeders. These events allowing us to engage with people, discussing all matters of husbandry, care and welfare.

Our teams also attend schools, colleges, clubs and other associations by invitation, giving talks and presentations. Birdline use these events to also raise much needed funds.

#### **Financial Review**

##### **Income**

Our finance comes mainly from our annual membership fees and our fundraising events. These events are mainly throughout the summer months and as such we must carefully budget for the winter period when our finances fall.

Due to the current Pandemic, we have not been able to raise money through our normal channels, i.e. attending shows, schools and clubs.

This year we have been left a generous legacy in a supporter's will amounting to £91,115, meaning our income rose from just over £30,000 in 2020 to £132,740 this year.

##### **Expenditure**

Although our volunteers are not paid, we do reimburse travelling fuel costs. This year, travel costs have reduced due to travel restrictions arising from the Covid crisis.

## **Birdline UK Limited**

### **Trustees' Annual Report**

#### **Year Ended 30<sup>th</sup> September 2020**

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We still struggle with getting volunteers for the charity, so sometimes, and when restrictions allow, our current team end up having to travel further afield to carry out home checks and bird collections which does impact on expenses incurred.

Our veterinary costs have increased very slightly (by £2.2K) on last year. We also through our education programme try to ensure we can deal with simpler things ourselves and generally manage the birds going to the vet for treatment far better than previously. We still get some discounts at some of our specialist avian vets. Veterinary costs continue to be the largest expenditure for the charity.

#### **Reserves Policy**

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between should be 3 to 6 months of expenditure, which equates to between £10,500 to £21,000 in general funds. At this level, the trustees feel that it would be able to continue the current activities of the charity in the event of significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed accordingly. The free reserves held by the charity at the year end amounted to £116,811.

#### **Governance**

The organisation is a Charitable Company Limited by Guarantee and was established under a Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. The Directors of the company are Directors for the purpose of Company Law and Trustees for the purpose of Charity law.

#### **Responsibilities of the Management Committee**

The trustees (who are also directors of Birdline-UK Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

## Birdline UK Limited

### Trustees' Annual Report

#### Year Ended 30<sup>th</sup> September 2020

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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 charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

J Tolliday, trustee.

29 July 2021

**Independent examiner's report to the trustees of Birdline-UK Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

**Responsibilities and basis of report**

As the charity's 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 charity'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**

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:

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).

**Birdline UK Limited**

**Independent Examiner's Report**

**Year Ended 30<sup>th</sup> September 2020**

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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.

Joshua Kingston BSc., ACA  
Burton Sweet Limited  
Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

29 July 2021

**BIRDLINE UK LIMITED****STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 30 SEPTEMBER 2020**

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		<b>Total Funds</b>	<b>Total Funds</b>
		<b>2020</b>	<b>2019</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>			
Donations and legacies	2	105,335	6,448
Other trading activities	3	22,985	21,953
Charitable activities	4	4,340	1,800
Bank interest income		80	41
<b>Total income</b>		<u>132,740</u>	<u>30,242</u>
<b>Expenditure on:</b>			
Raising funds	5	1,271	2,309
Charitable activities	6	41,415	41,945
<b>Total expenditure</b>		<u>42,686</u>	<u>44,254</u>
<b>Net income/(expenditure)</b>	7	90,054	(14,012)
<b>Total funds brought forward</b>		26,757	40,769
<b>Total funds carried forward</b>	13	<u>116,811</u>	<u>26,757</u>

The Charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

All income and expenditure in the current year and the prior year comparatives relate to unrestricted funds.

The notes on pages 13 to 16 form part of these financial statements.

**BIRDLINE UK LIMITED**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>	<b>10</b>	-	-
<b>Current assets</b>			
Debtors	11	1,002	1,111
Cash at bank		117,384	26,921
		<u>118,386</u>	<u>28,032</u>
<b>Creditors : Amounts falling due within one year</b>	<b>12</b>	(1,575)	(1,275)
Net current assets		<u>116,811</u>	<u>26,757</u>
<b>Net assets</b>		<u><u>116,811</u></u>	<u><u>26,757</u></u>
<b>Unrestricted funds</b>	<b>13</b>	116,811	26,757
		<u><u>116,811</u></u>	<u><u>26,757</u></u>

For the period ending 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the trustees on 29 July 2021, and are signed on their behalf by:

.....  
 John Tolliday

Company Number: 05925887

**The notes on pages 13 to 16 form part of these financial statements.**



**BIRDLINE UK LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2020**

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**2 Donations and Legacies**

	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	£	£
Donations	14,220	5,337
Legacies	91,115	-
Gift aid income	-	1,111
	<u>105,335</u>	<u>6,448</u>

**3 Other Trading Activities**

	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	£	£
Membership subscriptions	22,150	15,404
Show Income	835	6,549
	<u>22,985</u>	<u>21,953</u>

**4 Charitable Activities**

	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	£	£
Homechecks	1,050	150
Foster fees	3,290	1,650
	<u>4,340</u>	<u>1,800</u>

**5 Raising Funds**

	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	£	£
Website	1,271	2,309
	<u>1,271</u>	<u>2,309</u>

**BIRDLINE UK LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2020**

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**6 Charitable Activities**

	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
Bank Fees	892	947
Fuel costs	7,466	12,880
Veterinary costs	21,505	19,250
Equipment	5,655	3,358
Office	2,569	1,858
Miscellaneous	524	140
Computing expenses	1,531	1,331
Donations	-	968
Governance costs	1,273	1,213
	<u>41,415</u>	<u>41,945</u>

**7 Net income/(expenditure) for the period**

**This is stated after charging:**

	<b>2020 £</b>	<b>2019 £</b>
Independent examiner's fee: for independent examination	935	890
for preparation of statutory accounts	325	310
	<u>325</u>	<u>310</u>

**8 Staff costs and numbers**

Three trustees (2019: four) were reimbursed expenses of £1,253 (2019: 3,355) in fulfilling trustee duties and also in acting as volunteers to carry out charitable activities.

No trustees received remuneration in the current or previous year.

**9 Taxation**

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

**10 Tangible fixed assets**

	<b>Equipment £</b>
<b>Cost</b>	
At 1 October 2019 and 30 September 2020	<u>2,829</u>
<b>Depreciation</b>	
At 1 October 2019 and 30 September 2020	<u>2,829</u>
<b>Net book value</b>	
At 30 September 2020	<u>-</u>
At 30 September 2019	<u>-</u>

**BIRDLINE UK LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2020**

**11 Debtors**

	2020 £	2019 £
Prepayments and accrued income	1,002	1,111
	<u>1,002</u>	<u>1,111</u>

**12 Creditors: amounts falling due within one year**

	2020 £	2019 £
Accruals	1,575	1,275
	<u>1,575</u>	<u>1,275</u>

**13 Movement in funds**

	At 01 Oct 2019 £	Income £	Expenditure £	At 30 Sep 2020 £
Unrestricted funds	26,757	132,740	(42,686)	116,811
<b>Total funds</b>	<u>26,757</u>	<u>132,740</u>	<u>(42,686)</u>	<u>116,811</u>

**Prior year comparatives**

	At 1 Oct 2018 £	Income £	Expenditure £	At 30 Sep 2019 £
Unrestricted funds	40,769	30,242	(44,254)	26,757
<b>Total funds</b>	<u>40,769</u>	<u>30,242</u>	<u>(44,254)</u>	<u>26,757</u>

**14 Analysis of funds**

	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Unrestricted funds	-	118,386	(1,575)	116,811

**Prior year comparatives**

	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Unrestricted funds	-	28,032	(1,275)	26,757

**15 Share capital**

The company is limited by guarantee. In the event of a winding -up, the liability of each member is £1.

**BIRDLINE UK LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2020**

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The following page does not form part of the statutory financial statements  
which are the subject of the Independent Examiner's report on page 9 .

**BIRDLINE UK LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 30 SEPTEMBER 2020**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Income</b>				
Donations	14,220	-	14,220	5,337
Legacies	91,115	-	91,115	-
Gift Aid Income	-	-	-	1,111
<i>Other trading activities</i>				
Membership subscriptions	22,150	-	22,150	15,404
Show income	835	-	835	6,549
<i>Charitable activities</i>				
Homechecks	1,050	-	1,050	150
Foster fees	3,290	-	3,290	1,650
Investment income	80	-	80	41
<b>Total income</b>	<b>132,740</b>	<b>-</b>	<b>132,740</b>	<b>30,242</b>
<b>Expenditure</b>				
<i>Raising funds</i>				
Website	1,271	-	1,271	2,309
	1,271	-	1,271	2,309
<i>Charitable expenditure</i>				
Support costs:				
Bank/legal fees	892	-	892	947
Fuel costs	7,466	-	7,466	12,880
Veterinary costs	21,505	-	21,505	19,250
Equipment	5,655	-	5,655	3,358
Office	2,569	-	2,569	1,858
Miscellaneous	524	-	524	140
Computer costs	1,531	-	1,531	1,331
Donations	-	-	-	968
Governance costs (see below)	1,273	-	1,273	1,213
	41,415	-	41,415	41,945
<b>Total expenditure</b>	<b>42,686</b>	<b>-</b>	<b>42,686</b>	<b>44,254</b>
<b>Net income/(expenditure)</b>	<b>90,054</b>	<b>-</b>	<b>90,054</b>	<b>(14,012)</b>
<i>Governance costs</i>				
Independent examiner's fee				
- Independent Examination	935	-	935	890
- Accounts Preparation	325	-	325	310
Legal fees	13	-	13	13
	1,273	-	1,273	1,213