

**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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<b>Contents</b>	<b>Page</b>
<b>Legal &amp; Administrative Information</b>	<b>1</b>
<b>Covid 19</b>	<b>2</b>
<b>Trustees' Annual Report</b>	<b>3 - 8</b>
<b>Independent Examiner's Report</b>	<b>9 - 10</b>
<b>Statement of Financial Activities</b>	<b>11</b>
<b>Balance Sheet</b>	<b>12</b>
<b>Notes forming parts of the financial statements</b>	<b>13 - 16</b>

**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.

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

**a) Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards, the Companies Act 2006 and the Statement of Recommended Practice (FRS102 SORP), Accounting and Reporting by Charities.

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

The financial statements are prepared on the going concern basis.

**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) Depreciation**

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:

Equipment	25% straight line
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**e) Fund accounting**

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

**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.

**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****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	<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.

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
	<b>1,271</b>	<b>-</b>	<b>1,271</b>	<b>2,309</b>
<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
	<b>41,415</b>	<b>-</b>	<b>41,415</b>	<b>41,945</b>
<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
	<b>1,273</b>	<b>-</b>	<b>1,273</b>	<b>1,213</b>