

BIRDLINE UK LIMITED
ANNUAL REPORT & FINANCIAL STATEMENTS
30th SEPTEMBER 2021

Company Registration Number 05925887

Charity Number 1125030

Charity Number (Scotland) SC43288

Birdline UK Limited
Report & Financial Statements for: Year Ended 30th September 2021

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Birdline UK Limited
Report & Financial Statements for: Year Ended 30th 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 5th 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

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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 fairs, 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 fairs 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 30th 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 £
Income from:			
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
Total income		<u>83,126</u>	<u>132,740</u>
Expenditure on:			
Raising funds	5	1,207	1,271
Charitable activities	6	35,507	41,415
Total expenditure		<u>36,714</u>	<u>42,686</u>
Net income/(expenditure)	7	46,412	90,054
Total funds brought forward		116,811	26,757
Total funds carried forward	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 £
Fixed assets	10	6,389	-
Current assets			
Debtors	11	1,002	1,002
Cash at bank		157,886	117,384
		<u>158,888</u>	<u>118,386</u>
Creditors: Amounts falling due within one year	12	(2,054)	(1,575)
Net current assets		<u>156,834</u>	<u>116,811</u>
Net assets		<u>163,223</u>	<u>116,811</u>
Unrestricted funds	13	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

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**

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

	Total Funds 2021 £	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

	Total Funds 2021 £	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

	Total Funds 2021 £	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**

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

6 Expenditure on charitable activities

	Total Funds 2021 £	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:**

	2021 £	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**

10 Tangible fixed assets

	Bird Equipment £	Motor Vehicles £	Total £
Cost			
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>
Depreciation			
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>
Net book value			
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

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

12 Creditors: amounts falling due within one year

	2021 £	2020 £
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

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

Prior year comparatives

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

14 Analysis of funds

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

Prior year comparatives

	Fixed Assets	Current Assets	Current Liabilities	2020 Total
	£	£	£	£
Unrestricted funds	-	118,386	(1,575)	116,811

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

**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 £
Income				
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
Total income	83,126	-	83,126	132,740
Expenditure				
<i>Raising funds</i>				
Website	1,207	-	1,207	1,271
<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)	1,452	-	1,452	1,273
	35,507	-	35,507	41,415
Total expenditure	36,714	-	36,714	42,686
Net income/(expenditure)	46,412	-	46,412	90,054
<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	13	-	13	13
	2,067	-	2,067	1,273