

# **BirdLine UK Limited**

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



**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**

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

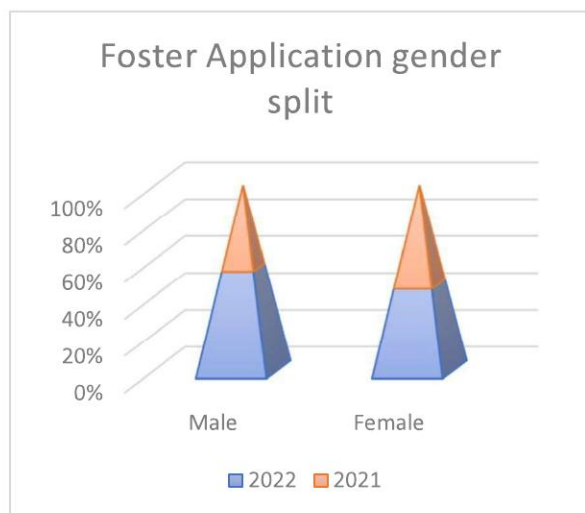
*Kuku came from a loving family home. However, she was left alone for long periods of time because her family worked long hours. This is such an alien lifestyle for a sociable flock creature that Kuku became very stressed, lonely and began to self-harm. She plucked and plucked at her feathers until she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





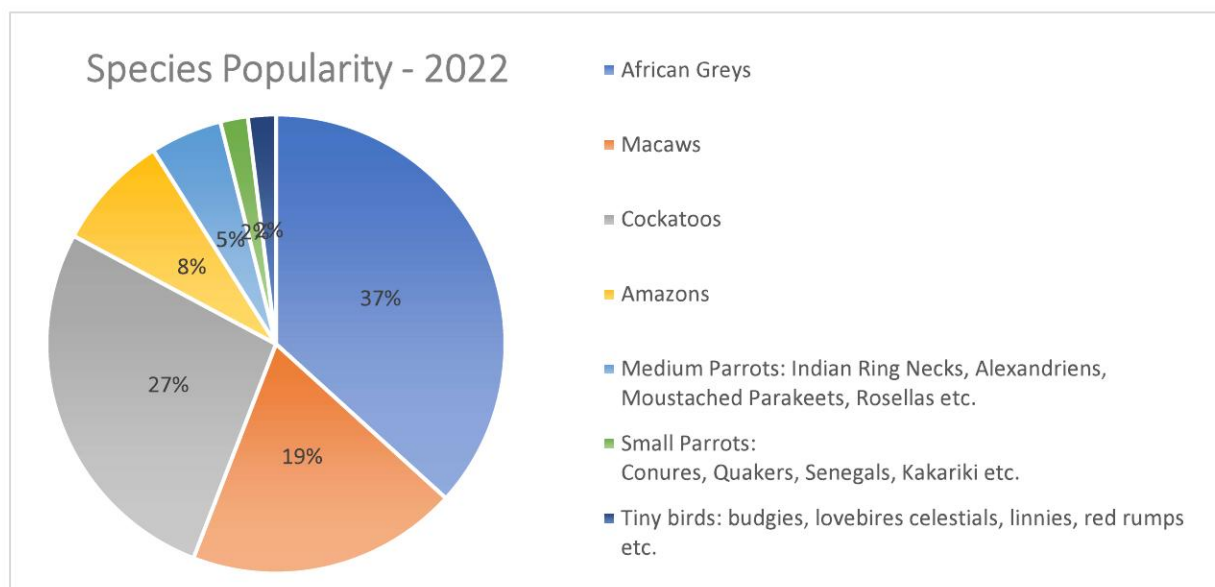
## Rehoming statistics



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.

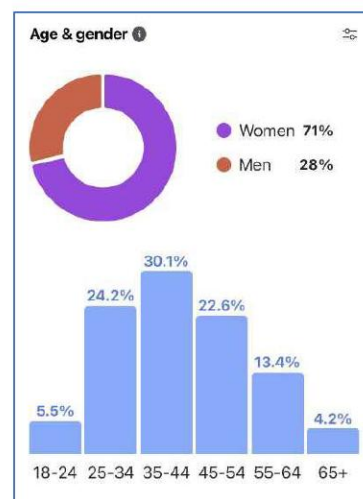
### Improving service user communication

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](http://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:

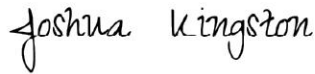
1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts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

A handwritten signature in black ink that reads "Joshua Kingston". The signature is written in a cursive style with a large initial 'J' and 'K'.

Date: 28 February 2023



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

		<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Income from:</b>	<b>Note</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>		<b>47,251</b>	<b>83,126</b>
<b>Expenditure on:</b>			
Raising funds	5	3,264	1,207
Charitable activities	6	47,814	35,507
<b>Total expenditure</b>		<b>51,078</b>	<b>36,714</b>
<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>	<b>159,396</b>	<b>163,223</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 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>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>
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>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>
Merchandise Sales	80	-
	<u>80</u>	<u>-</u>

**4 Income on charitable activities**

	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>
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****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	<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****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>	<b>163,223</b>	<b>47,251</b>	<b>(51,078)</b>	<b>159,396</b>

**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>	<b>116,811</b>	<b>83,126</b>	<b>(36,714)</b>	<b>163,223</b>

**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	4,940	155,261	(805)	159,396

**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	6,389	158,888	(2,054)	163,223

**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	<u>3,264</u>	<u>-</u>	<u>3,264</u>	<u>1,207</u>
<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)	<u>2,766</u>	<u>-</u>	<u>2,766</u>	<u>1,452</u>
	<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>