

Birdline UK Limited

Annual Report & Financial Statements
30th September 2023



Company Registration Number: 05925887

Charity Number: 1125030

Charity Number: SC43288 (Scotland)



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Legal and Administrative Information

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
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Trustees/Directors

Melinda Laws
Suzanne Connett
Traci Kirkland
Christopher Maddex

Banker

NatWest Bank

Independent Examiner

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

Trustees Annual Report

Structure, governance & management

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

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

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

Trustees are nominated at an AGM by voting members.

Aims & Objectives

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

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

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

Public benefit

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

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

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

Ensuring our work delivers our aims

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

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

The Focus of Our Work

Our main objectives for the year ended 30th September 2023 were as follows:

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

Rescue

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

Safehouses

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

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

Rehoming

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

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

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

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

Rehoming Stories

Clyde's Story



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

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

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



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

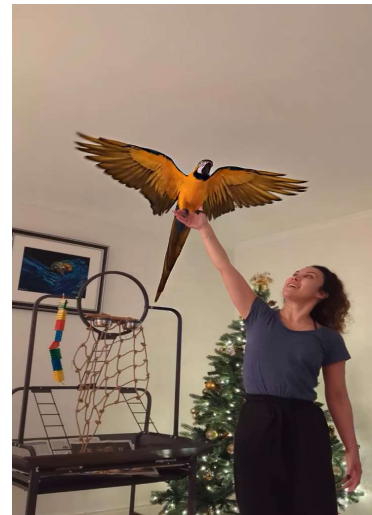
Yorka's Story



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

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

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

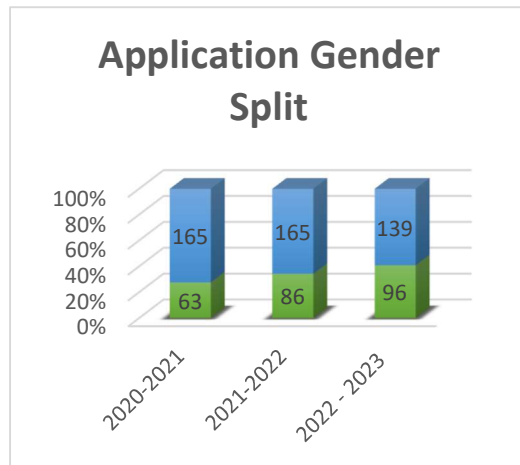


Everyone at Birdline through the application process were so friendly and helpful. I could not describe my excitement when I got the call from Mo to say I had been successful! And I arranged to go and pick up Yorka the week after my wedding in November! Yorka's safehouse parents were amazing. and so knowledgeable, friendly and helpful. And we are still in touch today with updates as they have cared for Yorka for many years. I always know I can ask them for advice.

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

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

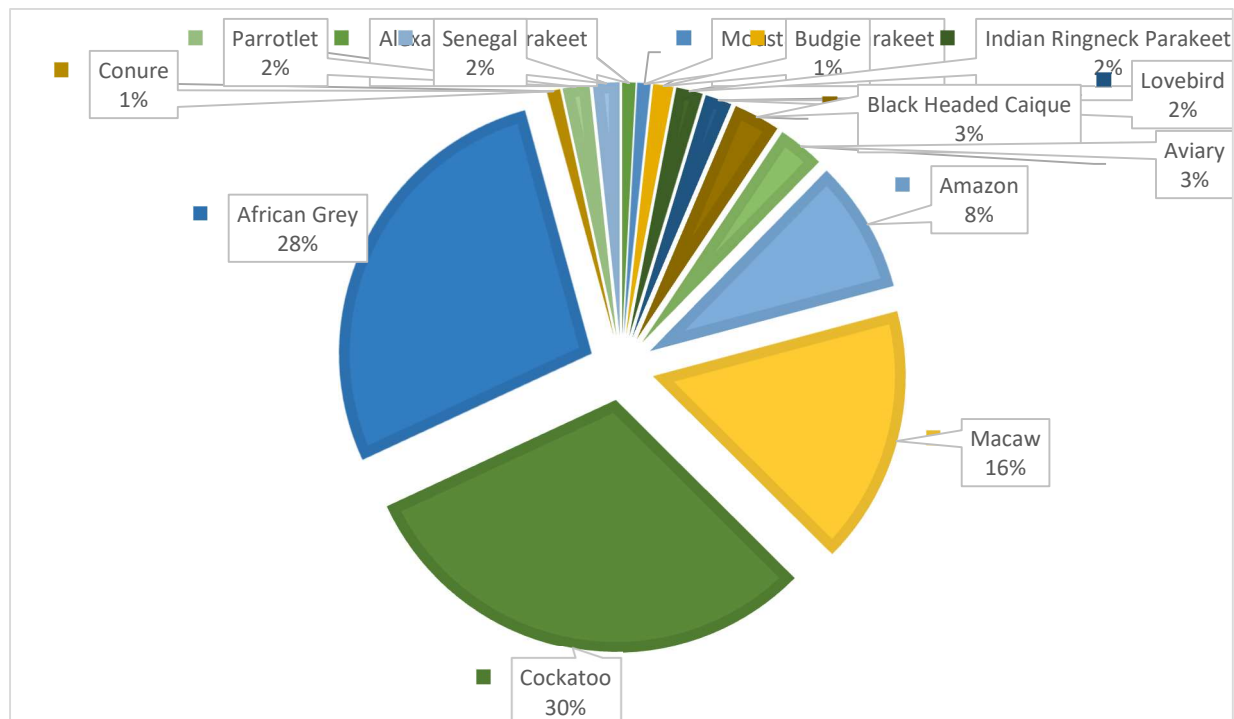
Rehoming statistics



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

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

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



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

Communication

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

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

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

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

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



Improving service user communication

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

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

Social Media

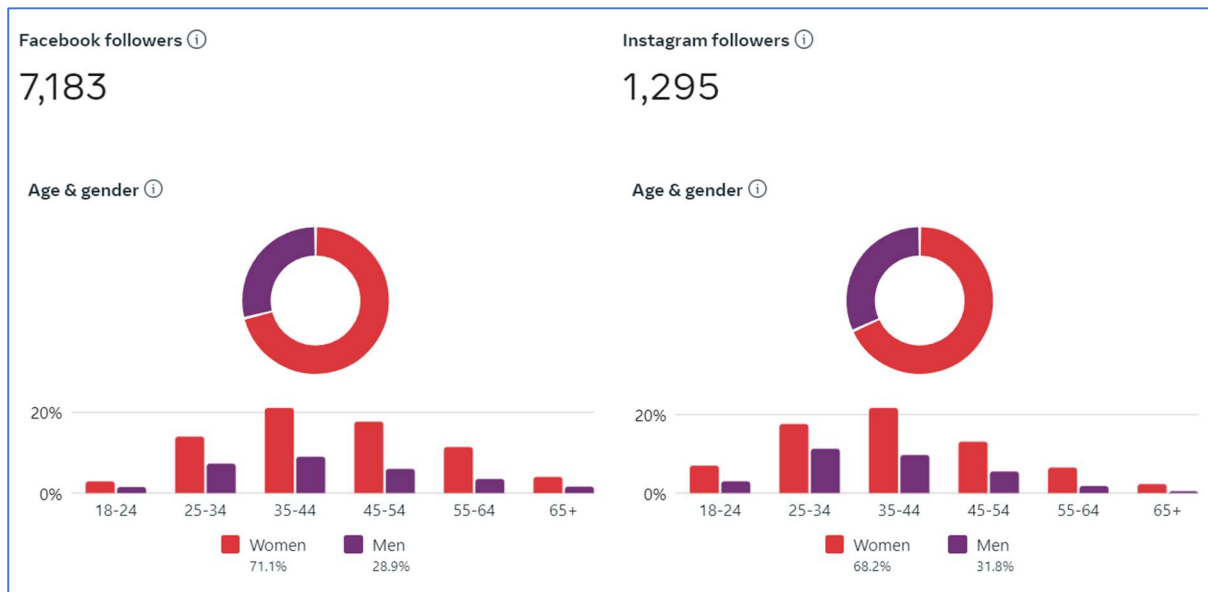
Our combined social media follower base for Instagram, Facebook and Twitter is 8,955, which is an increase of 526 on the previous financial year. The social media reach across the

Birdline UK Limited

Report & Financial Statements for: Year Ended 30th September 2023

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

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



Website Analytics

From Oct 1st 2022 – 30th September 2023 www.birdline.co.uk received 64,085 website hits. Whilst this was down on the hits for previous year, we did have 307 new customers to the site.

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

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

Website Development

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

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

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

Education and Events

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

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

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

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



Financial Overview

Income and Fundraising

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

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

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

Expenditure

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

Safehouse Care Unit.

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

Bequests

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

Reserves Policy

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

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

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

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

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

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

Responsibilities of the Trustees

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

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

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

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

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

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

Signed on behalf of the trustees.

Melinda Laws

Melinda Laws

Date: Jun 04 2024

Independent Examiner's Report

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

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

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

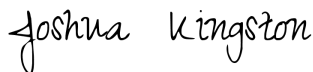
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston, BSc. ACA
Burton Sweet Limited



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

Date: Jun 04 2024

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

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

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

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

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

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

BIRDLINE-UK LIMITED
BALANCE SHEET
AS AT 30 SEPTEMBER 2023

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

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

Directors' responsibilities

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

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

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

Jun 04 2024

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

Melinda Laws
.....
Melinda Laws

Company Number: 05925887

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

1 Accounting policies

a) Basis of preparation

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

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

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

b) Income

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

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

c) Expenditure

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

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

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

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

d) Fixed assets

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

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

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

e) Fund accounting

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

f) Stock

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2023

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs where applicable.

h) Debtors

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

i) Cash at bank and cash in hand

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

j) Creditors

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

2 Donations and legacies

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

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

3 Other trading activities

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

4 Income on charitable activities

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

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

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

6 Expenditure on charitable activities

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

7 Governance costs

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

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

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

9 Staff costs and numbers

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

No trustees received remuneration in the current or previous year.

No staff were employed in the current or previous year.

BIRDLINE-UK LIMITED**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30 SEPTEMBER 2023****10 Taxation**

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

11 Tangible fixed assets

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

12 Debtors

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

13 Creditors: amounts falling due within one year

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

BIRDLINE-UK LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2023
14 Movement in funds

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

Prior year comparatives

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

15 Analysis of funds

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

Prior year comparatives

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

16 Share capital

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

BIRDLINE-UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2023

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

BIRDLINE-UK LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2023

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