

# TAR

With legal matters continuing between the land owner and the other party. We still have not completed, with the money raised and held in a red circled account we are able to proceed at any time. Be assured this dispute is nothing to do with Bird Aid and having successfully raised the funds to purchase their own site this will happen.

This did not prevent the charity obtaining the empty unit next to our charity shop and having a combined lease, with the help of volunteers and professionals as required, fitted out the unit with office, DDA toilet and kitchen. An opening from the existing shop was created and trading has commenced with the introduction of a community café, this allows our users to experience and participate in the hospitality industry.

Due to the uncertain position as to when the outcome of us being able to purchase the land, we have not been able to do direct funding applications for the rehabilitation centre and have funded from reserves to ensure a service is maintained.

Avian Flu has impacted us heavily, as so many wildlife services and vets refused to deal with birds it meant we were inundated with requests for help. We could only offer limited services as we had to ensure our resident gulls were protected from infection. We achieved this with creating isolation areas on site with strict decontamination procedures to ensure protection to our residents. With that we have managed to directly help 350 birds on site with hundreds of others being helped remotely.

A handwritten signature in black ink, consisting of a stylized 'J' followed by a 'K' and a 'H'.

Unaudited Financial Statements for the Period 1 April 2022 to 31 December 2022

for

Eastbourne Bird Aid CIO

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for the Period 1 April 2022 to 31 December 2022

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Eastbourne Bird Aid CIO

Income Statement  
for the Period 1 April 2022 to 31 December 2022

	Period 1.4.22 to 31.12.22 £	Year Ended 31.3.22 £
<b>TURNOVER</b>	100,751	295,433
Other income	489	13,908
Cost of raw materials and consumables	(4,779)	(3,179)
Staff costs	(11,218)	(39,825)
Depreciation and other amounts written off assets	(4,660)	(5,621)
Other charges	(50,427)	(75,261)
Taxation	-	-
<b>PROFIT</b>	<u>30,156</u>	<u>185,455</u>

Balance Sheet  
31 December 2022

	31.12.22	31.3.22
	£	£
<b>FIXED ASSETS</b>	17,478	18,638
<b>CURRENT ASSETS</b>	274,462	271,894
<b>CREDITORS</b>		
Amounts falling due within one year	(22,163)	(51,661)
<b>NET CURRENT ASSETS</b>	<u>252,299</u>	<u>220,233</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	269,777	238,871
<b>PROVISIONS FOR LIABILITIES</b>	2,239	1,489
<b>NET ASSETS</b>	<u>267,538</u>	<u>237,382</u>
<b>RESERVES</b>	<u>267,538</u>	<u>237,382</u>

**NOTES TO THE FINANCIAL STATEMENTS**

**1. STATUTORY INFORMATION**

Eastbourne Bird Aid CIO is a charitable organization, limited by guarantee, registered in England and Wales. The organization's registered number and registered office address are as below:

Registered number: 1143728

Registered office: Unit 11 & 12 The Quintins  
North Street  
Hailsham  
East Sussex  
BN27 1DP

**2. AVERAGE NUMBER OF EMPLOYEES**

The average number of employees during the period was 3 (2022 -6).

Balance Sheet - continued  
31 December 2022

The organisation is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.


The Trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the organisation.

The financial statements have been prepared in accordance with the micro-entity provisions.

The financial statements were approved by the Trustees and authorised for issue on 25 September 2023 and were signed by:

On behalf of the Trustees

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We have reviewed the financial statements of Eastbourne Bird Aid CIO for the year ended 31 December 2022, which comprise the Income Statement, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

This report is made solely to the trustees in accordance with our terms of engagement. Our review has been undertaken so that we might state to the trustees those matters that we have agreed with them in our engagement letter and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the organisation and the organisation's trustees for our work, for this report or the conclusions we have formed.

### **Accountants' responsibility**

Our responsibility is to express a conclusion based on our review of the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), 'Engagements to review historical financial statements' and ICAEW Technical Release TECH 09/13AAF 'Assurance review engagements on historical financial statements'. ISRE 2400 also requires us to comply with the ICAEW Code of Ethics.

### **Scope of the assurance review**

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these financial statements.

### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- So as to give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its profit for the year then ended;
- In accordance with United Kingdom Generally Accepted Accounting Practice; and
- In accordance with requirements of the companies Act 2006.

John Harris Associates Ltd  
62 Cavendish Place  
Eastbourne  
East Sussex  
BN21 3RL

Date: ..... 10

This page does not form part of the statutory financial statements





Eastbourne Bird Aid CIOTrading and Profit and Loss Account  
for the Period 1 April 2022 to 31 December 2022

	Period 1.4.22 to 31.12.22		Year Ended 31.3.22	
	£	£	£	£
<b>Turnover</b>				
Sales	50,812		93,104	
Donation	41,939		202,329	
Charitable grants	<u>8,000</u>		<u>-</u>	
		100,751		295,433
<b>Cost of sales</b>				
Opening stock	350		350	
Purchases	4,779		3,179	
Food and Bedding	8,940		13,171	
Veterinary and Medical	911		1,745	
Waste Disposal	<u>2,340</u>		<u>2,178</u>	
	17,320		20,623	
Closing stock	<u>(350)</u>		<u>(350)</u>	
		16,970		20,273
<b>GROSS PROFIT</b>		<u>83,781</u>		<u>275,160</u>
<b>Other income</b>				
Covid Grants	-		11,067	
HMRC JRS Grant	-		2,833	
Deposit account interest	<u>489</u>		<u>8</u>	
		489		13,908
		<u>84,270</u>		<u>289,068</u>
<b>Expenditure</b>				
Packaging	133		27	
Rent	1,265		14,799	
Light and heat	2,709		6,919	
Wages	11,156		33,456	
Social security	62		6,369	
Telephone	593		564	
Post and stationery	489		919	
Advertising	545		70	
Motor expenses	1,339		1,119	
Equipment Expensed	137		-	
Licences and insurance	860		1,241	
Repairs and renewals	16,654		5,020	
Household and cleaning	145		-	
Volunteer expenses	376		8,739	
Work Clothing	-		70	
Computer costs	548		1,762	
Sundry expenses	-		(1)	
 Carried forward	 37,011	 84,270	 81,073	 289,068
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Eastbourne Bird Aid CIO

Trading and Profit and Loss Account  
for the Period 1 April 2022 to 31 December 2022

	Period		Year Ended	
	1.4.22 to 31.12.22		31.3.22	
	£	£	£	£
Brought forward	37,011	84,270	81,073	289,068
Transaction Charges	1,586		1,926	
Office expenses	23		647	
Accountancy	876		2,125	
Subscriptions	1,165		199	
Professional fees	125		9,108	
Legal fees	7,289		2,799	
Depreciation of tangible fixed assets				
Plant and machinery	4,220		5,044	
Fixtures and fittings	130		173	
Computer equipment	310		404	
Entertainment	255		-	
		52,990		103,498
		31,280		185,570
<b>Finance costs</b>				
Bank charges	124		115	
Loan interest	1,000		-	
		1,124		115
<b>NET PROFIT</b>		<u>30,156</u>		<u>185,455</u>

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Eastbourne Bird Aid CIO

Detailed Balance Sheet

for the Period 1 April 2022 to 31 December 2022

	Period 1.4.22 to 31.12.22 £	Year Ended 31.3.22 £
<b>FIXED ASSETS</b>		
Plant and machinery	12,659	16,879
Fixtures and fittings	3,889	518
Computer equipment	930	1,241
	<u>17,478</u>	<u>18,638</u>
<b>CURRENT ASSETS</b>		
Stocks	350	350
Trade debtors	-	448
Bank acc 1 - Current	17,601	10,618
Bank acc 2 - Savings	256,287	260,478
Bank account no. 6	224	-
	<u>274,462</u>	<u>271,894</u>
<b>CREDITORS</b>		
<b>Amounts falling due within one year</b>		
Bank account no. 6	-	(85)
Trade creditors	1	1
Social security and other taxes	(182)	(236)
Other creditors	-	(8,889)
Loan from charity sponsor	(21,000)	(41,997)
Wages and salary control acc	(982)	(455)
	<u>(22,163)</u>	<u>(51,661)</u>
<b>NET CURRENT ASSETS</b>	<u>252,299</u>	<u>220,233</u>
<b>TOTAL ASSETS LESS CURRENT</b>		
<b>LIABILITIES</b>	<u>269,777</u>	<u>238,871</u>
<b>PROVISIONS FOR LIABILITIES</b>		
Accountancy provisions	(2,239)	(1,489)
<b>NET ASSETS</b>	<u>267,538</u>	<u>237,382</u>

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**Section B Statement of assets and liabilities for the period from 01.04.2022 to 31.12.2022**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Restricted Project Fund</b>
Categories	Details	To nearest £	To nearest £	To nearest £
Cash funds		21,698	50,000	195,840
	<b>Total cash funds</b>	21,698	50,000	195,840

**Section B Statement of assets and liabilities for the period from 01.04.2021 to 31.03.2022**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Restricted Project Fund</b>
Categories	Details	To nearest £	To nearest £	To nearest £
Cash funds			50,000	187,382
	<b>Total cash funds</b>		50,000	187,382