

Birdline UK LTD

Annual Report and Financial Statements

30th September 2025



Company Registration: 05925887
Registered Charity England: 1125030
Registered Charity Scotland:
SC043288



Birdline UK Limited
Report & Financial Statements for: Year Ended 30th September 2025

Contents

Contents..... 1

Legal and Administrative Information..... 2

Trustees Annual Report 3

Financial Overview 9

Reserves Policy..... 10

Responsibilities of the Trustees 11

Independent Examiner’s Report 12

Statement of Financial Activities..... 13

Balance Sheet..... 14

Notes forming parts of the financial statements 15

Birdline UK Limited
Report & Financial Statements for: Year Ended 30th September 2025

Legal and Administrative Information

Charity Name Birdline UK Ltd

Registered Charity Number (England & Wales) 1125030

Registered Charity Number (Scotland) SC043288

Company Registration Number 05925887

Registered Office International House,
12 Constance Street
London E16 2DQ

Directors

Melinda Laws

Suzanne Connett

Tracey Kirkland

Christopher Maddex - Resigned 18/08/25

Banker

NatWest Bank

Independent Examiner

Joshua Kingston BSc. FCA, 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 few 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.

Birdline UK Limited
Report & Financial Statements for: Year Ended 30th September 2025

The Focus of Our Work

Our main objectives for the year ended 30th September 2025 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

Again, 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

Birdline UK Limited
Report & Financial Statements for: Year Ended 30th September 2025

birds spend time in our special needs homes and can stay there for many months until they are rehabilitated. Again, here our 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.

In year end 2025 we received 199 applications to foster via the website, which is 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.

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 service and a small team of social media administrators who promote content, and provide advice via these platforms.

Birdline UK Limited
Report & Financial Statements for: Year Ended 30th September 2025

We dealt with 2,524 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	200
Telephone enquires	1,428
Web contact form	576
Enquiry emails	320

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(X) is 10,166 which is an increase on 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 1st October 2024 – 30th September 2025 www.birdline.co.uk received 55,387 website hits, which is up on the hits for the previous year.

The new website is easier to navigate and provides more payment options, which has also removed obstacles to purchasing and donations.

Birdline UK Limited
Report & Financial Statements for: Year Ended 30th September 2025

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.

New visitors arrive at the website mainly by way of a search engine with the highest search terms being in descending order –

“Parrot’,

‘Birdline’,

‘Parrot Rescue near me’,

‘Parrot Rescue’

and ‘Adopt a parrot’.

Website Development

The directors commissioned a professionally built WordPress site, launched in July during the 2023-24 financial year.

The upfront investments have been counterbalanced by savings made due to no longer requiring commercial plugins, as well as via enhanced income generation capabilities.

The new site has also provided 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.

Birdline UK Limited
Report & Financial Statements for: Year Ended 30th September 2025

Education and Event

Due to volunteer capacity, we 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 three shows, engaging with several thousand show visitors and raised just over £400.00 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.

Diversifying income

In previous years we have relied on events and shows for the core of our donations. 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.

We have purchased a new van and part exchanged the old one to help with bird transportation as the old van became unreliable.

Bequests

A bequest brochure was created in 2022 to make it easier for people to leave a gift to Birdline in their wills. We did receive a bequest gift of £20,000 during this financial period from a person who handed 2 birds in a few years ago.

Reserves Policy

While our current actual reserves are a lot higher than required, we are continuing a large review of IT equipment and functionality such as electronic signature to support both Directors and our many volunteers. We are also continuing to undertake 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).

We currently run two Birdline vans for collections and other roles and plan to review both the vans we already own with an expected larger than usual maintenance spend in the current financial year, we replaced a van due to one van becoming costly to maintain and a bigger van was required for the transport of Birds and their equipment.

Finally we continue to work on the new website, and we have a desire to introduce some additional functionality to support Directors and key staff going forwards. With the replacement website now having been live for a number of months, there are still both a number of changes required both to maintain previous functionality but also to introduce new. There will be an additional spend required for the new functionality aspect some of which will be in the nature of maintenance rather than development.

1. Fixes of new site (some will be part of the original work and some will be chargeable)
2. Invest in a Fixed Price Helpdesk for use by Directors
3. Identify next development, create a requirements document and obtain quote

In summary, although reserves remain higher than required, we continue to 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.

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 £62,780 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 £195,598 (2024: £173,260)

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.

Responsibilities of the Trustees

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

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

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

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and ensuring that the financial statements comply with the Companies Act 2006.

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

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

Signed on behalf of the trustees

Melinda Laws

Melinda Laws

Date: 15 June 2026

Independent Examiner's Report

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 30th September 2025.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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

Joshua Kingston BSc., FCA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 15 June 2026

Birdline UK Limited
Report & Financial Statements for: Year Ended 30 September 2025

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

	Note	Total Funds 2025 £	Total Funds 2024 £
Income from:			
Donations and legacies	2	27,099	17,518
Charitable activities	3	26,873	20,381
Investment income		5,273	4,842
Other trading activities	4	3,948	160
Total income		<u>63,193</u>	<u>42,901</u>
Expenditure on:			
Raising funds	5	990	2,627
Charitable activities	6	42,003	33,718
Total expenditure		<u>42,993</u>	<u>36,345</u>
Net income/(expenditure) and net movement in funds	8	20,200	6,556
Total funds brought forward	14	190,369	183,813
Total funds carried forward	14	<u>210,569</u>	<u>190,369</u>

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

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

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

The notes on pages 15 to 19 form part of these financial statements.

Birdline UK Limited
Report & Financial Statements for: Year Ended 30 September 2025

BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Note	2025 £	2024 £
Fixed assets	11	14,971	2,109
Current assets			
Stock		1,300	50
Debtors	12	3,694	1,694
Cash at bank		191,857	187,657
		<u>196,851</u>	<u>189,401</u>
Creditors: Amounts falling due within one year	13	(1,253)	(1,141)
Net current assets		<u>195,598</u>	<u>188,260</u>
Net assets		<u>210,569</u>	<u>190,369</u>
Unrestricted funds	15	210,569	190,369
		<u>210,569</u>	<u>190,369</u>

For the period ending 30 September 2025 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..15. June. 2026..... and are signed on their behalf by:

Melinda Laws
.....
Melinda Laws

Company Number: 05925887

The notes on pages 15 to 19 form part of these financial statements.

Notes to the 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

- 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.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

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

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) Stock

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

Birdline UK Limited
Report & Financial Statements for: Year Ended 30 September 2025
Notes to the Financial Statements

1 Accounting policies (continued)

f) 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.

g) 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.

h) 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.

i) Fund accounting

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

2 Income from: Donations and legacies

	Total Funds 2025 £	Total Funds 2024 £
Donations	5,099	15,777
Legacies	20,000	-
Gift aid income	2,000	1,741
	<u>27,099</u>	<u>17,518</u>

3 Income from: Charitable activities

	Total Funds 2025 £	Total Funds 2024 £
Home checks	1,900	560
Membership subscriptions	17,406	16,186
Foster fees	7,395	3,635
Sponsor birds	172	-
	<u>26,873</u>	<u>20,381</u>

4 Income from: Other trading activities

	Total Funds 2025 £	Total Funds 2024 £
Merchandise Sales	3,948	160
	<u>3,948</u>	<u>160</u>

Birdline UK Limited
Report & Financial Statements for: Year Ended 30 September 2025
Notes to the Financial Statements

5 Expenditure on: Raising funds

	Total Funds 2025 £	Total Funds 2024 £
Website and Marketing	990	2,627
	<u>990</u>	<u>2,627</u>

6 Expenditure on: Charitable activities

	Total Funds 2025 £	Total Funds 2024 £
Legal fees	634	265
Travel costs	10,222	5,127
Veterinary costs	12,484	11,780
Equipment	7,928	6,403
Office	4,439	4,606
Miscellaneous	-	130
Computing expenses	35	657
Bank charges	215	324
Paypal fees	222	439
Depreciation expenses	992	1,382
Loss on disposal of fixed asset	390	-
Repairs and motor costs	1,948	663
Governance costs (note 7)	2,494	1,942
	<u>42,003</u>	<u>33,718</u>

7 Governance costs

	2025 £	2024 £
Independent examiner's fee	2,481	1,929
Legal fees	13	13
	<u>2,494</u>	<u>1,942</u>

8 Net income/(expenditure) for the period

This is stated after charging:

	2025 £	2024 £
Independent examiner's fee:		
for independent examination	840	600
for preparation of statutory accounts	1,260	990
prior year (over)/under accrual	381	339
Depreciation expenses	<u>992</u>	<u>1,382</u>

Birdline UK Limited
Report & Financial Statements for: Year Ended 30 September 2025
Notes to the Financial Statements

9 Staff costs and numbers

Three trustees (2024: three) were reimbursed expenses of £17,595 (2024: £5,727) 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.

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 2024	4,767	5,900	10,667
Additions	-	14,994	14,994
Disposals	-	(4,700)	(4,700)
At 30 September 2025	4,767	16,194	20,961
Depreciation			
At 1 October 2024	3,797	4,761	8,558
Charge for the year	242	750	992
Disposals	-	(3,560)	(3,560)
At 30 September 2025	4,039	1,951	5,990
Net book value			
At 30 September 2025	728	14,243	14,971
At 30 September 2024	970	1,139	2,109

12 Debtors

	2025 £	2024 £
Gift aid debtor	3,694	1,694
	3,694	1,694

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,253	1,141
	1,253	1,141

Birdline UK Limited
Report & Financial Statements for: Year Ended 30 September 2025
Notes to the Financial Statements

14 Movement in funds

	At 1 October				At 30 September
	2024	Income	Expenditure	Transfers	2025
	£	£	£	£	£
Unrestricted funds					
General funds	175,369	63,193	(27,999)	6	210,569
Designated funds					
Reserve for Van replacement	15,000	-	(14,994)	(6)	-
Total funds	190,369	63,193	(42,993)	-	210,569
Prior year comparatives	At 1 October				At 30 September
	2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
Unrestricted funds					
General funds	183,813	42,901	(36,345)	(15,000)	175,369
Designated funds					
Reserve for Van replacement	-	-	-	15,000	15,000
Total funds	183,813	42,901	(36,345)	-	190,369

Funds Descriptions

Designated Funds

In 2024, the Trustees decided to set aside a reserve of £15k for the potential replacement of one van in the case of a catastrophic failure of one of the existing vehicles. In 2025, the designated fund was used for the purchase of a replacement van.

15 Analysis of funds

	Fixed Assets	Current Assets	Current Liabilities	2025 Total
	£	£	£	£
Unrestricted funds				
General funds	14,971	196,851	(1,253)	210,569
	14,971	196,851	(1,253)	210,569
Prior year comparatives	Fixed Assets	Current Assets	Current Liabilities	2024 Total
	£	£	£	£
Unrestricted funds				
General funds	2,109	174,401	(1,141)	175,369
Designated funds	-	15,000	-	15,000
	2,109	189,401	(1,141)	190,369

16 Share capital

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

17 Related party transactions

There are no transactions with trustee or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

Birdline UK Limited
Report & Financial Statements for: Year Ended 30 September 2025
Notes to the Financial Statements

**The following page does not form part of the statutory financial statements
which are the subject of the Independent Examiner's report on pages 12.**

Birdline UK Limited
Report & Financial Statements for: Year Ended 30 September 2025

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

	Total Funds 2025 £	Total Funds 2024 £
Income		
<i>Donations and Legacies</i>		
Donations	5,099	15,777
Legacies	20,000	-
Gift aid income	2,000	1,741
<i>Charitable activities</i>		
Home checks	1,900	560
Membership subscriptions	17,406	16,186
Foster fees	7,395	3,635
Sponsor birds	172	-
<i>Other trading activities</i>		
Merchandise Sales	3,948	160
Investment income	5,273	4,842
Total income	<u>63,193</u>	<u>42,901</u>
Expenditure		
<i>Raising funds</i>		
Website	<u>990</u>	<u>2,627</u>
<i>Charitable expenditure</i>		
Support costs:		
Legal fees	634	265
Travel costs	10,222	5,127
Veterinary costs	12,484	11,780
Equipment	7,928	6,403
Office	4,439	4,606
Miscellaneous	-	130
Computing expenses	35	657
Bank charges	215	324
Paypal fees	222	439
Depreciation expenses	992	1,382
Loss on disposal of fixed asset	390	-
Repairs and motor costs	1,948	663
Governance costs	2,494	1,942
	<u>42,003</u>	<u>33,718</u>
Total expenditure	<u>42,993</u>	<u>36,345</u>
Net income/(expenditure)	<u>20,200</u>	<u>6,556</u>

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