

**WEST MIDLAND BIRD CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

West Midland Bird Club Contents

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**West Midland Bird Club
Reference and Administrative Details
For The Year Ended 31 December 2025**

Trustees	Mr J Macmillan - Chair of Trustees and independent
	Mr T Fallowell - Independent
	Mr C McShane - Independent
	Mr M Lindop - Independent (appointed 29/04/2025)
	Mr M R Sumnall - Independent
	Mr M J Smith - Independent
	Mr R Broadbent - Executive
	Mr D Ainsworth - Executive
	Mr R N Stonier - Executive
Charity Number	1208718
Principal Address	Gibson House
	Hurricane Court, Hurricane Close
	Stafford
	Staffordshire
	ST16 1GZ
Independent Examiner	Deans Chartered Accountants
	Deans
	Chartered Accountants
	Gibson House Hurricane Close
	Stafford
	Staffordshire
	ST16 1GZ

West Midland Bird Club

Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

In setting the objectives for the charity the trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

The aims of the charity are to advance the education of the public in the knowledge, understanding and appreciation of wild birds and wild bird study and to promote the conservation of, and raise public and scientific awareness of, wild birds and their habitat.

In furtherance of these aims the charity has the power to:

- Encourage and organise the study and recording of wild birds, especially in the counties of Staffordshire, Warwickshire, Worcestershire and The West Midlands (the Club's area).
- Promote the protection of wild birds, the preservation of their habitats, and provide detailed information of the value of such habitats.
- Manage or participate in habitat management. Provide facilities for people interested in ornithology to meet and exchange ideas and information.
- Liaise with local and national organisations in the interests of wild birds.
- Encourage the promotion of an informed body of public and scientific opinion on wild birds and their conservation.
- Publish papers and reports, such as the 'West Midland Bird Club Annual Report', and to record, in an appropriate form, information on all aspects of wild bird life in the club's area.
- Participate in local and national biological surveys.
- Do anything else which will further the aims of the club

OUR RESERVES

The charity manages bird reserves at Belvide and Blithfield reservoirs in Staffordshire, Harborne near the city of Birmingham in the West Midlands and Ladywalk in Warwickshire. We also have access agreement to birdwatch at Gailey Reservoirs in Staffordshire (with kind permission of the Canal & Rivers Trust).

The charity also has interest in other sites around the region including Grimley, Wildgoose and Patshull.

Achievements and Performance

Main Achievements

One of the key events in 2025 was the roll out of our new website. A website that brings the club into the modern digital world, allowing for online subscriptions, online booking of field trips and forums and blogs to help the club to increase its quality and quantity of communications with members. With relatively little marketing activity this new website has consistently brought new members into the club. This is something the executive have recognised and 2026 will see some concerted effort to draw more members into the club with focussed marketing activity.

The charity has transitioned from an old-fashioned charity to a Charitable Incorporated Organisation (CIO). This move will place the charity in a stronger position and able to adapt to the modern world. A key step in this transition was the mammoth task of moving all of our membership from the old charity to the new - something our membership secretary should be praised for as it involved a huge amount of work behind the scenes.

2025 saw our first joint open day and AGM event - a great success and an event that will be repeated in 2026.

Field meeting attendance has remained high and all trips in the year were thoroughly enjoyed by those members attending. The trips remain very good value for money and are one of the benefits of membership of the club. The Stafford field trips were also well attended during the year.

During the year the club has continued to maintain its core reserves and those other sites where the club has an interest. Furthermore, the club has commenced discussions to acquire the freehold interest in Ladywalk from the wider EON group. There have been some very constructive conversations on other sites around the region, and these are in differing stages of advancement. The executive hope that some progress will be made with these talks in 2026. It is also encouraging to see the club's reputation continuing outside of the region with financial and operational support given to both Fair Isle and Bardsey observatories. Both sites will hopefully be welcoming young members from our region to their islands in 2026.

Some key activities in the year included:

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**West Midland Bird Club
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Main Achievements - continued

- The establishment of two new branches for the club - West Birmingham branch and Solihull and Warwickshire branch.
- The renewal of subsidies relating to Belvide with enhanced funds received based on country stewardship components. Many thanks to Rob Swift for obtaining these funds for the club.
- Commencement of planning for a new hide at Belvide to replace the dilapidated Andrew Chappell hide and early stage plans for replacing the Bittern hide at Ladywalk.
- Purchase of 15 pairs of binoculars for club use at open days and walks etc to encourage more participation from members of the public and potential new club members.

Financial Review

Financial Position

Charity income from donations and legacies totalled £52,031 for the year.

Income support was received from EON in relation to Ladywalk, at the increased rate of £12,250. The Rural Payment Agency payment in respect of Belvide totalled £18,217.

Expenditure increased overall in the year, driven by a general increase in costs:

- Ladywalk reserve costs were £17,369 in 2025. The majority of the cost coming from some major works in the reedbed and surrounding scrapes.
- Belvide reserve costs were £15,818 in 2025 representing normal annual maintenance work.
- Blithfield reserve costs were £4,987 in 2025.
- Spend on other reserves and non reserve costs was £9,203 in 2025. The main reason for the spend was emergency storm damage works including tree removal.
- Newsletter, annual report costs and printing and stationery costs were £36,919 in 2025.
- Academy expenses for the first year of operation including set up and running costs of £4,724.
- There were various one off costs incurred associated with the move to CIO status including some legal and professional fees and IT support costs, mainly related to the move of membership to the new platform.
- What the accounts do not show is the immense amount of personal time and effort contributed by all executive and trustees in 2025. This level of work and commitment is not always obvious to members as much of it happens behind the scenes but the exceptional nature of the 2025 work put in needs to be recognised here.

Before unrealised gains on investments the charity recorded a net deficit of £16,521 in the year.

Unrealised gains on investments totalled £23,269 in the year, reflecting the continued improvement in world wide markets. The trustees monitor the performance of the investments and remain satisfied that the funds are well invested.

After unrealised investment gains the charity recorded a surplus of £6,748 for the year. When taken to reserves the charity has total funds carried forward of £397,209, of which £290 is restricted. A very healthy and stable financial position.

Cash in current accounts stood at £90,656 as at 31 December 2025. The majority of which is held in a cash investment platform to enable the club to benefit from higher interest rates on bank accounts. The funds remain in bank accounts with top tier banks and hence there is no change in the risk profile of these funds.

Reserves Policy

The trustees have a policy of ensuring that capital funds of the charity never drop below a level equivalent to six months' worth of expenditure with no income. Based on the 2024 accounts this would be a level of £50,457. The reserves are well in excess of this base line level.

**West Midland Bird Club
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Structure, Governance and Management

Charity constitution

The club was formed as the Birmingham Bird Club in 1929. It then went through various name changes and its geographical coverage grew to include the counties of Staffordshire, Warwickshire, Worcestershire and The West Midlands. The club became known as the West Midland Bird Club in 1959.

The club was registered as a charity on 19 May 1967 as an unincorporated charity under a deed of trust with the Charity Commission for England and Wales. The club rules were set at that time and have since undergone various updates and renewals to keep pace with modern technology and good governance.

In 2025 the charity's assets and operations were transferred to this charitable Incorporated Organisation, registered with the charity commission for England and Wales.

Organisational structure

The charity has three executive trustees - the Chairperson, the Secretary and the Treasurer. There are normally at least four non-executive, independent trustees at any point in time. At trustee meetings any votes are constitutional as long as there are more non-executive trustees in attendance than executive trustees. Executive trustees may be asked to sit-out a vote if the numbers of trustees at the meeting do not conform to the above ratio. This charity currently has five independent trustees.

The day to day running of the club is managed by the Management Committee which is made up of the following roles:

- Honorary Officer - Chairperson.
- Honorary Officer - Deputy Chairperson.
- Honorary Officer - Secretary.
- Honorary Officer - Treasurer.
- Honorary Officer - Membership Secretary.
- Elected Member - Two positions.
- Branch Representatives - One representative from each branch and reserve.
- Co-opted members - To cover key roles not otherwise dealt with above.

The trustees' report was approved by the board of trustees and signed on its behalf by:

R Stonier

Mr R N Stonier

Trustee

For

21 Apr 2026

West Midland Bird Club
Independent Examiner's Report to the Trustees of West Midland Bird Club
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of West Midland Bird Club (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Deans

22 Apr 2026
Deans Chartered Accountants
Date
Gibson House Hurricane Close
Stafford
Staffordshire
ST16 1GZ

West Midland Bird Club
Statement of Financial Activities
For The Year Ended 31 December 2025

		2025		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	52,031	-	52,031
Investments	4	1,903	-	1,903
Other	5	30,467	-	30,467
		<u>84,401</u>	<u>-</u>	<u>84,401</u>
EXPENDITURE ON:				
Raising funds	6	(100,922)	-	(100,922)
Charitable activities:	6			
		<u>(16,521)</u>	<u>-</u>	<u>(16,521)</u>
NET EXPENDITURE				
Transfers between funds	14	390,171	290	390,461
Gains on revaluation of fixed assets		23,269	-	23,269
		<u>396,919</u>	<u>290</u>	<u>397,209</u>
NET MOVEMENT IN FUNDS				
RECONCILIATION OF FUNDS:				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD	14	<u>396,919</u>	<u>290</u>	<u>397,209</u>

The notes on pages 8 to 12 form part of these financial statements.

**West Midland Bird Club
Statement of Financial Position
As At 31 December 2025**

				2025
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible Assets	10	67,250	-	67,250
Investments	11	238,648	-	238,648
		305,898	-	305,898
CURRENT ASSETS				
Debtors	12	14,069	-	14,069
Cash at bank and in hand		90,366	290	90,656
		104,435	290	104,725
Creditors: Amounts Falling Due Within One Year	13	(13,414)	-	(13,414)
NET CURRENT ASSETS (LIABILITIES)		91,021	290	91,311
TOTAL ASSETS LESS CURRENT LIABILITIES		396,919	290	397,209
NET ASSETS		396,919	290	397,209
FUNDS OF THE CHARITY				
Restricted Funds:				
Restricted Funds				290
Unrestricted Funds:				
Unrestricted Funds				396,919
TOTAL FUNDS	14			397,209

On behalf of the board

R Stonier

Mr R N Stonier

Trustee

21 Apr 2026

The notes on pages 8 to 12 form part of these financial statements.

West Midland Bird Club
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

West Midland Bird Club is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1208718. The principal address is Gibson House, Hurricane Court, Hurricane Close, Stafford, Staffordshire, ST16 1GZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- The requirements of Section 7 Statement of Cash Flows.

2.2. Going Concern Disclosure

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.4. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.5. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Not depreciated
Plant & Machinery	- 10% on cost
Fixtures & Fittings	- 10% on cost

West Midland Bird Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.7. Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value through profit or loss if the shares are publicly traded or their fair value can otherwise be measured reliably.

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.10. Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activities in other administrative expenses.

3. Income from Donations and Legacies

	2025
	Unrestricted funds
	£
Donations and gifts	892
Member subscriptions and sponsorships	39,464
Gift aid	11,575
Legacies	100
	52,031

4. Investment Income

	2025
	Unrestricted funds
	£
Bank interest receivable	1,903

5. Other Income

	2025
	Unrestricted funds
	£
Ladywalk management account	12,250
Grants and subsidies received	18,217
	30,467

West Midland Bird Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

6. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	73,714	27,208	100,922

7. Support Costs

	2025
	Raising funds
	£
General administration	11,649
Depreciation	15,559
	<u>27,208</u>

8. Independent Examiner's Remuneration

	2025
	£
Independent examination of the financial statements	<u>1,375</u>

9. Average Number of Employees

Average number of trustees during the year was: 9

10. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 January 2025	-	-	-	-
Additions	5,766	7,652	69,391	82,809
As at 31 December 2025	<u>5,766</u>	<u>7,652</u>	<u>69,391</u>	<u>82,809</u>
Depreciation				
As at 1 January 2025	-	-	-	-
Provided during the period	-	1,033	14,526	15,559
As at 31 December 2025	<u>-</u>	<u>1,033</u>	<u>14,526</u>	<u>15,559</u>
Net Book Value				
As at 31 December 2025	<u>5,766</u>	<u>6,619</u>	<u>54,865</u>	<u>67,250</u>
As at 1 January 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

West Midland Bird Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

11. Investments

	Other £
Cost or Valuation	
As at 1 January 2025	-
Additions	215,379
Revaluations	23,269
As at 31 December 2025	<u>238,648</u>
Provision	
As at 1 January 2025	-
As at 31 December 2025	<u>-</u>
Net Book Value	
As at 31 December 2025	<u>238,648</u>
As at 1 January 2025	<u>-</u>

12. Debtors

	2025 £
Due within one year	
Other debtors	<u>14,069</u>

13. Creditors: Amounts Falling Due Within One Year

	2025 £
Accruals and deferred income	<u>13,414</u>

14. Movement in Funds

	As at 1 January 2025 £	Net movement in funds £	Transfers £	As at 31 December 2025 £
Unrestricted funds				
General:				
General unrestricted fund	-	6,748	390,171	396,919
Restricted funds				
Worcestershire Curlew Group	-	-	290	290
Total funds	<u>-</u>	<u>6,748</u>	<u>390,461</u>	<u>397,209</u>

Net movement in funds, included in the above are as follows:

West Midland Bird Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	Income	Expenditure	Gains and losses	Net movement in funds
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	84,401	(100,922)	23,269	6,748
Restricted funds				
Worcestershire Curlew Group	-	-	-	-
Total funds	84,401	(100,922)	23,269	6,748

Transfers represent amounts transferred from the old charity during the year.

15. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

16. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

West Midland Bird Club
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025
	Total funds
	£
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations and gifts	892
Membership subscriptions	39,464
Gift aid	11,575
Legacies	100
	52,031
Investments	
Bank interest receivable	1,903
	1,903
Other	
Ladywalk management account	12,250
Grants and subsidies received	18,217
	30,467
	84,401
EXPENDITURE ON:	
Raising funds	
Ladywalk reserve	(15,000)
Belvide reserve	(10,619)
Blithfield reserve	(24)
Harborne reserve	(275)
Non reserve costs	(5,089)
Stafford branch	(170)
Field meetings	(1,113)
Bulletins	(10,106)
Bird reports	(5,495)
Printing, postage and stationery	(8,523)
CIO expenses - one off	(10,000)
Website rebuild and rebrand	(7,300)
Independent examiner's fees	(1,375)
Other expenses	(10,274)
Depreciation of plant and machinery	(1,033)
Depreciation of fixtures and fittings	(14,526)
	(100,922)
	(100,922)
NET EXPENDITURE	(16,521)



Issuer Deans

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Parties involved with this document

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Wed, 22nd Apr 2026 8:11:29 BST	Olivia Broadhurst - Copied In (06d37161e36c9686f51b8a76cc387ca1)

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