THE WEST MIDLAND BIRD CLUB

England & Wales · Charity number 213311

Details

Status	Registered
Legal form	Other
Registered	1967-05-19
Register	View on the Charity Commission register

Contact

Address	Deans Accountants Gibson House Hurricane Court Hurricane Close Stafford ST16 1GZ
Phone	07447 040504
Email	secretary@westmidlandbirdclub.org.uk
Website	www.westmidlandbirdclub.org.uk

Activities

Objects: 1. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE KNOWLEDGE, UNDERSTANDING, AND APPRECIATION OF WILD BIRDS AND WILD BIRD STUDY, AND2. TO PROMOTE THE CONSERVATION OF, AND RAISE PUBLIC AND SCIENTIFIC AWARENESS OF, WILD BIRDS AND THEIR HABITATS.

Activities: To promote the conservation of wild birds and their habitats and educate the public in the knowledge, understanding and appreciation of wild birds and wild bird study.

Classification

- **How:** Provides Human Resources, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE, WARWICKSHIRE, WOCESTERSHIRE, STAFFORDSHIRE AND WEST MIDLANDS.
- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Staffordshire
- Walsall
- Warwickshire
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£67,485	£66,247	-	-
2024-12-31	£94,137	£100,849	-	-
2023-12-31	£109,939	£95,709	-	-
2022-12-31	£94,025	£90,543	-	-
2021-12-31	£128,110	£81,118	-	-

Trustees

Name	Role	Appointed
Colin McShane		2021-05-12
Donald Brian Frederick Ainsworth		2024-05-15
John Kenneth Macmillan		2018-10-31
RICHARD NEIL STONIER		2020-07-15
ROGER CLIVE BROADBENT		2025-06-17
Timothy John Fallowell		2020-11-17

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THE WEST MIDLAND BIRD CLUB

England & Wales - Charity number 213311

Accounts

REGISTERED CHARITY NUMBER: 213311

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

WEST MIDLAND BIRD CLUB

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

WEST MIDLAND BIRD CLUB

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FOR THE YEAR ENDED 31 DECEMBER 2025

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WEST MIDLAND BIRD CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

All references to Charity and or Club in this report mean The West Midland Bird Club, charity number 213311. The terms 'Charity' and 'Club' are interchangeable in this report.

During the year the full activity of the charity and all assets owned by the charity were transferred to a new charitable organisation: West Midland Bird Club. Charity number: 1208718.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
213311

Principal address
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Trustees
Chair of Trustees and independent - J K Macmillan

Independent	-	T J Fallowell
Independent	-	C McShane
Executive	-	R C Broadbent
Executive	-	D Ainsworth
Executive	-	R N Stonier

Independent Examiner
Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

21 Apr 2026

Approved by order of the board of trustees on ..... and signed on its behalf by:

R Stonier

.....
R N Stonier - Trustee

Independent examiner's report to the trustees of West Midland Bird Club
I report to the charity 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 Act and in carrying out my examination I have followed all 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 content 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

J G Hodgkiss

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

22 Apr 2026

Date: .....

WEST MIDLAND BIRD CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	61,036	-	61,036	76,909
Charitable activities					
Activities undertaken directly		5,877	-	5,877	15,250
Investment income	3	572	-	572	1,978
Total		67,485	-	67,485	94,137
EXPENDITURE ON					
Charitable activities	4				
Activities undertaken directly		27,096	-	27,096	69,874
Support Costs		39,151	-	39,151	30,975
Total		66,247	-	66,247	100,849
Net income/(expenditure)		1,238	-	1,238	(6,712)
Net gains/(losses) on investments		(5,345)	-	(5,345)	20,162
NET INCOME/(EXPENDITURE)		(4,107)	-	(4,107)	13,450
RECONCILIATION OF FUNDS					
Total funds brought forward		379,278	15,290	394,568	381,118
Transferred to new charity		(375,171)	(15,290)	(390,461)	-
TOTAL FUNDS CARRIED FORWARD		-	-	-	394,568

The notes form part of these financial statements

WEST MIDLAND BIRD CLUB

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	-	-	-	76,260
Other investments	10	-	-	-	220,723
		-	-	-	296,983
CURRENT ASSETS					
Debtors	11	-	-	-	5,964
Cash at bank and in hand		-	-	-	97,301
		-	-	-	103,265
CREDITORS					
Amounts falling due within one year	12	-	-	-	(5,680)
NET CURRENT ASSETS		-	-	-	97,585
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-	-	394,568
NET ASSETS		-	-	-	394,568
FUNDS	13				
Unrestricted funds				-	379,278
Restricted funds				-	15,290
TOTAL FUNDS				-	394,568

21 Apr 2026
The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

R Stonier

.....
R N Stonier - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

Income
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.

Expenditure
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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	10% on cost
Fixtures and fittings	-	10% on cost

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

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.

continued...

1. ACCOUNTING POLICIES - continued

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.

Going concern
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. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	797	1,408
Gift aid	7,965	11,647
Legacies	571	186
Subscriptions and permits	51,703	63,668
	61,036	76,909

3. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable - trading	572	1,978

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)
	£
Activities undertaken directly	27,096
Support Costs	39,151
	66,247

continued...

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Ladywalk reserve	2,369	16,004
Belvide reserve	5,199	18,390
Blithfield reserve	4,963	4,255
Harbourne reserve	3,200	-
Non reserve costs	639	5,349
Stafford branch	(450)	584
Field Meetings	(1,619)	-
Bulletins	1,013	12,103
Bird reports	8,520	13,189
Other expenses	16,651	24,815
Printing, postage and stationery	3,262	3,660
Bird observatory support	22,500	2,500
	66,247	100,849

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,909	-	76,909
Charitable activities			
Activities undertaken directly	15,250	-	15,250
Investment income	1,978	-	1,978
Total	94,137	-	94,137
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	26,034	-	26,034
Support Costs	24,815	-	24,815
Total	100,849	-	100,849
Net gains/(losses) on investments	20,162	-	20,162

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	13,450	-	13,450
RECONCILIATION OF FUNDS			
Total funds brought forward	365,828	15,290	381,118
TOTAL FUNDS CARRIED FORWARD	379,278	15,290	394,568

8. INDEPENDENT EXAMINATION FEES

	2025 £	**2024 £**
Fees payable to the independent examiner for:		
Independent examination of the financial statements	-	1,310

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2025	5,766	50,805	221,917	278,488
Disposals	(5,766)	(50,805)	(221,917)	(278,488)
At 31 December 2025	-	-	-	-
DEPRECIATION				
At 1 January 2025	-	44,833	157,395	202,228
Disposals	-	(44,833)	(157,395)	(202,228)
At 31 December 2025	-	-	-	-
NET BOOK VALUE				
At 31 December 2025	-	-	-	-
At 31 December 2024	5,766	5,972	64,522	76,260

continued...

10. OTHER INVESTMENTS

	Other investments £
MARKET VALUE	
At 1 January 2025	220,723
Revaluations	(5,344)
Disposals	(215,379)
At 31 December 2025	-
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	220,723

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	-	5,964

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	-	5,680

13. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfer to new charity £	At 31.12.25 £
Unrestricted funds				
General fund	379,278	(4,107)	(375,171)	-
Restricted funds				
Worcestershire Curlew Group	290	-	(290)	-
Fair Isle Bird Observatory	15,000	-	(15,000)	-
	15,290	-	(15,290)	-
TOTAL FUNDS	394,568	(4,107)	(390,461)	-

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	67,485	(66,247)	(5,345)	(4,107)
Restricted fund	-	-	-	-
TOTAL FUNDS	67,485	(66,247)	(5,345)	(4,107)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	365,828	13,450	379,278
Restricted funds			
Worcestershire Curlew Group	290	-	290
Fair Isle Bird Observatory	15,000	-	15,000
	15,290	-	15,290
TOTAL FUNDS	394,568	13,450	394,568

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	94,137	(100,849)	20,162	13,450
Restricted fund	-	-	-	-
TOTAL FUNDS	94,137	(100,849)	20,162	13,450

continued...

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

WEST MIDLAND BIRD CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	797	-	797	1,408
Gift aid	7,965	-	7,965	11,647
Legacies	571	-	571	186
Subscriptions and permits	51,703	-	51,703	63,668
	61,036	-	61,036	76,909
Investment income				
Interest receivable - trading	572	-	572	1,978
Charitable activities				
Ladywalk management account	-	-	-	12,250
Grants and subsidies received	5,877	-	5,877	3,000
	5,877	-	5,877	15,250
Total incoming resources	67,486	-	67,485	94,137
EXPENDITURE				
Charitable activities				
Ladywalk reserve	2,369	-	2,369	16,004
Belvide reserve	5,199	-	5,199	18,390
Blithfield reserve	4,963	-	4,963	4,255
Harborne reserve	3,200	-	3,200	-
Non reserve costs	639	-	639	5,349
Stafford branch	(450)	-	(450)	584
Field Meetings	(1,619)	-	(1,619)	-
Bulletins	1,013	-	1,013	12,103
Bird reports	8,520	-	8,520	13,189
Other expenses	16,651	-	16,651	24,815
Printing, postage and stationery	3,262	-	3,262	3,660
Bird observatory support	22,500	-	22,500	2,500
	66,247	-	66,247	100,849
Total resources expended	66,247	-	66,247	100,849
Net income	1,238	-	1,238	(6,712)

This page does not form part of the statutory financial statements

Signable

Issuer	Deans
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Document fingerprint	8d0d93a88537aabce21096f2ca83dafa

Parties involved with this document

Document processed	Party + Fingerprint
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Wed, 22nd Apr 2026 8:11:28 BST	Jeremy Hodgkiss - Signer (8fc20ae87d5defe1b24d187d431499b2)
Wed, 22nd Apr 2026 8:11:29 BST	Olivia Broadhurst - Copied In (06d37161e36c9686f51b8a76cc387ca1)

Audit history log

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THE WEST MIDLAND BIRD CLUB

England & Wales - Charity number 213311

Accounts

REGISTERED CHARITY NUMBER: 213311

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

FOR

WEST MIDLAND BIRD CLUB

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

WEST MIDLAND BIRD CLUB

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FOR THE YEAR ENDED 31 DECEMBER 2024

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WEST MIDLAND BIRD CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

All references to Charity and or Club in this report mean The West Midland Bird Club, charity number 213311. The terms 'Charity' and 'Club' are interchangeable in this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Membership rates remain healthy with over 2,600 members, the subscription income in the year was just under £64,000.

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. More recently, the Stafford branch have started running field trips, leaving from Stafford. These have been very well attended.

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 progressed discussions regarding various other sites / projects around the region where we may obtain beneficial access arrangements in the future. There have been some very constructive conversations on some of these that started last year. We hope to be able to report updates on these during 2025. The club has also been approached recently regarding access to another regional hotspot for unusual migrants. These discussions are in the early stages but could result in yet another reserve being opened up to our members. It is also encouraging to see the club's reputation extending outside of the region with financial support promised to the Fair Isle Bird Observatory rebuild (£15,000) as well as continued support for the Bardsey Bird Observatory student week. The club is also helping, via sponsorship and treasurer time, the Isles of Scilly Wildlife Trust and Bird Group to replace one of their dilapidated hides at Porth Hellick Pool. This new hide will be installed in March 2025 and it will proudly display a sponsorship plaque advertising the WMBC.

Some key activities in the year included:

- The rebuild of the woodland hide at Belvide.
- The resubmission for RPA subsidies relating to Belvide for 2023 and 2024. Payment not yet received but the club is hopeful this will be forthcoming in early 2025.
- Refund of £3,000 from the Uffmoor dog disturbance studies for surplus funds not spent.
- Just under £12,500 of income from field meetings during the year.
- £2,000 interest earned on deposits invested to take advantage of higher interest rates.
- The commencement of a move to Charitable Incorporated Organisation (CIO) status.
- As part of the above the club website is having a complete rebuild and will 'go live' at the AGM in 2025.
- Logo rebrand to tie in with the above CIO and website launches in 2025

FINANCIAL REVIEW

Financial position

Charity income from donations and legacies totalled £76,909 for the year, down slightly from £85,915 in the prior year. The main reason for the decrease being a small drop in membership subscriptions this current year, although early 2025 has shown memberships increasing again.

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 for 2023 and 2024 has now been claimed and payment is expected in early 2025. No accrual has been made in the accounts due to the uncertainty of receipt.

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

- Ladywalk reserve costs increased from £10,504 in 2023 to £16,004 in 2024. The majority of the increase coming from more cyclical spend on drainage and some storm damage work.
- Belvide reserve costs decreased from £22,735 in 2023 to £18,390 in 2024. Timing of periodic maintenance work accounts for most of the difference.
- Blithfield reserve costs were comparable at £4,255 in 2024 compared to £4,669 in 2023.
- Spend on non-reserve costs increased from £3,519 in 2023 to £5,349 in 2024. The main reason for the increase in spend was a general increase in costs together with more support for bird feeders at some of the regions' schools.
- Newsletter and annual report costs both increased slightly due to an increase in membership numbers and rising print and postage costs generally. This was offset by the one off £13,000 cost in 2023 relating to making good some historic print costs that had been overlooked by our principal print partner.

Before unrealised gains on investments the charity recorded a net deficit of £6,712 in the year (2023 surplus of £678).

Unrealised gains on investments totalled £20,162 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. Notably, the investments have increased by a further £10,000 in quarter one of 2025.

After unrealised investment gains the charity recorded a surplus of £13,450 for the year. When taken to reserves the charity has total funds carried forward of £394,568, of which £15,290 is restricted. A very healthy and stable financial position.

Cash in current accounts stood at £97,301 as at 31 December 2024. 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.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 three independent trustees but the good news is that the CIO charity that this charity will transfer to in 2025 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

213311

Principal address

Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Trustees

Chair of Trustees and independent - J K Macmillan

Independent	-	T J Fallowell
Independent	-	C McShane
Executive	-	R C Broadbent
Executive	-	D Ainsworth
Executive	-	R N Stonier

Independent Examiner

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Approved by order of the board of trustees on 16 MAY 2025 and signed on its behalf by:



.....

R N Stonier - Trustee

Independent examiner's report to the trustees of West Midland Bird Club

I report to the charity trustees on my examination of the accounts of West Midland Bird Club (the Trust) for the year ended 31 December 2024.

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 Act and in carrying out my examination I have followed all 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 content 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.

J G Hodgkiss

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Date: 16 May 2025

WEST MIDLAND BIRD CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	76,909	-	76,909	85,915
Charitable activities					
Activities undertaken directly		15,250	-	15,250	10,250
Investment income	3	1,978	-	1,978	222
Total		94,137	-	94,137	96,387
EXPENDITURE ON					
Charitable activities	4				
Activities undertaken directly		69,874	-	69,874	79,830
Support Costs		30,975	-	30,975	15,879
Total		100,849	-	100,849	95,709
Net gains/(losses) on investments		20,162	-	20,162	13,552
NET INCOME/(EXPENDITURE)		13,450	-	13,450	14,230
RECONCILIATION OF FUNDS					
Total funds brought forward		365,828	15,290	381,118	366,888
TOTAL FUNDS CARRIED FORWARD		379,278	15,290	394,568	381,118

The notes form part of these financial statements

WEST MIDLAND BIRD CLUB

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	76,260	-	76,260	90,181
Other investments	10	220,723	-	220,723	200,561
		296,983	-	296,983	290,742
CURRENT ASSETS					
Debtors	11	5,964	-	5,964	16,017
Cash at bank and in hand		82,011	15,290	97,301	90,330
		87,975	15,290	103,265	106,347
CREDITORS					
Amounts falling due within one year	12	(5,680)	-	(5,680)	(15,971)
NET CURRENT ASSETS		82,295	15,290	97,585	90,376
TOTAL ASSETS LESS CURRENT LIABILITIES		379,278	15,290	394,568	381,118
NET ASSETS		379,278	15,290	394,568	381,118
FUNDS	13				
Unrestricted funds				379,278	365,828
Restricted funds				15,290	15,290
TOTAL FUNDS				394,568	381,118

The financial statements were approved by the Board of Trustees and authorised for issue on 16 MAY 2025 and were signed on its behalf by:

R N Stonier - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

Income
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.

Expenditure
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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	10% on cost
Fixtures and fittings	-	10% on cost

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

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.

continued...

1. ACCOUNTING POLICIES - continued

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.

Going concern
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. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	1,408	4,936
Gift aid	11,647	11,984
Legacies	186	-
Subscriptions and permits	63,668	68,995
	76,909	85,915

3. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	1,978	222

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)
	£
Activities undertaken directly	69,874
Support Costs	30,975
	100,849

continued...

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Ladywalk reserve	16,004	10,504
Belvide reserve	18,390	22,735
Blithfield reserve	4,255	4,669
Harborne reserve	-	366
Non reserve costs	5,349	3,519
Solihull branch	-	121
Stafford branch	584	595
Kidderminster branch	-	(45)
Bulletins	12,103	27,303
Bird reports	13,189	8,369
Support costs	30,975	17,573
	100,849	95,709

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	85,915	-	85,915
Charitable activities			
Activities undertaken directly	10,250	-	10,250
Investment income	222	-	222
Total	96,387	-	96,387
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	79,830	-	79,830
Support Costs	15,879	-	15,879
Total	95,709	-	95,709
Net gains/(losses) on investments	13,552	-	13,552

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	14,230	-	14,230
RECONCILIATION OF FUNDS			
Total funds brought forward	351,598	15,290	366,888
TOTAL FUNDS CARRIED FORWARD	365,828	15,290	381,118

8. INDEPENDENT EXAMINATION FEES

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,310	1,040

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2024	5,766	49,520	219,190	274,476
Additions	-	1,285	2,727	4,012
At 31 December 2024	5,766	50,805	221,917	278,488
DEPRECIATION				
At 1 January 2024	-	43,800	140,495	184,295
Charge for year	-	1,033	16,900	17,933
At 31 December 2024	-	44,833	157,395	202,228
NET BOOK VALUE				
At 31 December 2024	5,766	5,972	64,522	76,260
At 31 December 2023	5,766	5,720	78,695	90,181

continued...

10. OTHER INVESTMENTS

	Other investments £
MARKET VALUE	
At 1 January 2024	200,561
Revaluations	20,162
At 31 December 2024	220,723
NET BOOK VALUE	
At 31 December 2024	220,723
At 31 December 2023	200,561

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	5,964	16,017

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	5,680	15,971

13. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	365,828	13,450	379,278
Restricted funds			
Worcestershire Curlew Group	290	-	290
Fair Isle Bird Observatory	15,000	-	15,000
	15,290	-	15,290
TOTAL FUNDS	381,118	13,450	394,568

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	94,137	(100,849)	20,162	13,450
TOTAL FUNDS	94,137	(100,849)	20,162	13,450

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	351,598	14,230	365,828
Restricted funds			
Worcestershire Curlew Group	290	-	290
Fair Isle Bird Observatory	15,000	-	15,000
	15,290	-	15,290
TOTAL FUNDS	366,888	14,230	381,118

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	96,387	(95,709)	13,552	14,230
TOTAL FUNDS	96,387	(95,709)	13,552	14,230

continued...

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

WEST MIDLAND BIRD CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,408	-	1,408	4,936
Gift aid	11,647	-	11,647	11,984
Legacies	186	-	186	-
Subscriptions and permits	63,668	-	63,668	68,995
	76,909	-	76,909	85,915
Investment income				
Interest receivable - trading	1,978	-	1,978	222
Charitable activities				
Ladywalk management account	12,250	-	12,250	10,250
Grants and subsidies received	3,000	-	3,000	-
	15,250	-	15,250	10,250
Total incoming resources	94,137	-	94,137	96,387
EXPENDITURE				
Charitable activities				
Ladywalk reserve	16,004	-	16,004	10,504
Belvide reserve	18,390	-	18,390	22,735
Blithfield reserve	4,255	-	4,255	4,669
Harborne reserve	-	-	-	366
Non reserve costs	5,349	-	5,349	3,519
Solihull branch	-	-	-	121
Stafford branch	584	-	584	595
Kidderminster branch	-	-	-	(45)
Bulletins	12,103	-	12,103	27,303
Bird reports	13,189	-	13,189	8,369
Support costs	30,975	-	30,975	17,573
	100,849	-	100,849	95,709
Total resources expended	100,849	-	100,849	95,709
Net income	(6,712)	-	(6,712)	678

This page does not form part of the statutory financial statements

THE WEST MIDLAND BIRD CLUB

England & Wales - Charity number 213311

Accounts

REGISTERED CHARITY NUMBER: 213311

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

FOR

WEST MIDLAND BIRD CLUB

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

WEST MIDLAND BIRD CLUB

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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Report of the Trustees	1 to 5
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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

All references to Charity and or Club in this report mean The West Midland Bird Club, charity number 213311. The terms 'Charity' and 'Club' are interchangeable in this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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) and at the Moors Pool at the Upton Warren reserve in Worcestershire (with kind permission of the Worcestershire Wildlife Trust).

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Membership rates continued to maintain the high levels reached during the Covid-19 pandemic. With over 2,400 members the subscription income in the year was just under £69,000.

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. More recently, the Stafford branch have started to explore the feasibility of arranging field trips, leaving from Stafford.

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 is engaged in discussions regarding various other sites / projects around the region where we may obtain beneficial access arrangements in the future. Watch this space! It is also encouraging to see the club's reputation extending outside of the region with financial support promised to the Fair Isle Bird Observatory rebuild (£15,000) as well as continued support for the Bardsey Bird Observatory student week. The club is also helping, via sponsorship and treasurer time, the Isles of Scilly Wildlife Trust and Bird Group to replace one of their dilapidated hides at Porth Hellick Pool. It is hoped the new hide will be installed in the autumn of this year and it will proudly display a sponsorship plaque advertising the WMBC.

Some key activities in the year included:

- The purchase and installation of tern rafts at Belvide.
- Two grants, totalling over £4,500, received from AONB to help Stafford Branch conduct the Cannock Chase survey and Audiomoth survey.
- The purchase and installation of fish cages for Belvide at the request of Brewood Angling Club. These provide safe homes for fish to aid growth with reduced chance of predation.
- Various equipment purchases for use by reserve teams.
- Habitat improvement works on our reserves.

FINANCIAL REVIEW

Financial position

Charity income from donations and legacies totalled £85,915 for the year, up from £77,372 in the prior year. The main reason for the increase being an increase in membership subscriptions this current year.

Income support was received from EON in relation to Ladywalk (£10,250). Unfortunately the Rural Payment Agency payment in respect of Belvide was not received and is currently being disputed. No accrual has been made in the accounts due to the uncertainty of receipt.

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

- Ladywalk reserve costs decreased from £18,816 in 2022 to £10,504 in 2023. The majority of the decrease coming from less cyclical spend on drainage required.
- Belvide reserve costs increased from £17,789 in 2022 to £22,735 in 2023. An increase in depreciation costs due to additions and an increase in small repairs and improvements this year makes up for the difference in the two years.
- Blithfield reserve costs were comparable at £4,669 in 2023 compared to £4,621 in 2022.
- Spend on non-reserve costs decreased from £9,909 in 2022 to £3,519 in 2023. The main reason for the decrease in spend was a financial contribution of £5,000 in 2022 to the Uffmoor Wood project to research impact of dogs on wildlife and wild habitats.
- Newsletter and annual report costs both increased slightly due to an increase in membership numbers and rising print and postage costs generally.

Before unrealised gains on investments the charity recorded a net surplus of £678 in the year.

Unrealised gains on investments totalled £13,552 in the year, recouping for the losses made last year and also compensating for inflation. The trustees monitor the performance of the investments and remain satisfied that the funds are well invested. Notably, the investments have increased by a further £10,000 in quarter one of 2024.

After unrealised investment gains the charity recorded a surplus of £14,230 for the year. When taken to reserves the charity has total funds carried forward of £381,118, of which £15,290 is restricted. A very healthy and stable financial position.

Cash in current accounts stood at £90,330 as at 31 December 2023. Post year end the trustees have endorsed the movement of the majority of this balance onto 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 2023 accounts this would be a level of £48,000. The reserves are well in excess of this base line level.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity has three executive trustees - the Chairperson, the Deputy Chairperson and the Treasurer. At the next AGM a proposal will be made to replace the Deputy Chair position with the Secretary to bring the club into line with many other similar organisations. There are 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.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

213311

Principal address

Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Trustees

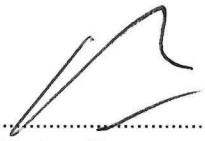
Chair of Trustees and independent - J K Macmillan

Independent	-	Mrs J Jupe (Resigned 30 September 2023)
Independent	-	T J Fallowell
Independent	-	C McShane
Executive	-	R C Broadbent
Executive	-	R N Stonier

Independent Examiner

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Approved by order of the board of trustees on 25 APRIL 2024 and signed on its behalf by:



.....

R N Stonier - Trustee

Independent examiner's report to the trustees of West Midland Bird Club

I report to the charity trustees on my examination of the accounts of West Midland Bird Club (the Trust) for the year ended 31 December 2023.

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 Act and in carrying out my examination I have followed all 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 content 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.

J G Hodgkiss

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Date: 2 May 2024

WEST MIDLAND BIRD CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	85,915	-	85,915	77,372
Charitable activities					
Activities undertaken directly		10,250	-	10,250	16,573
Investment income	3	222	-	222	80
Total		96,387	-	96,387	94,025
EXPENDITURE ON					
Charitable activities	4				
Activities undertaken directly		79,830	-	79,830	76,768
Support Costs		15,879	-	15,879	13,775
Total		95,709	-	95,709	90,543
Net gains/(losses) on investments		13,552	-	13,552	(11,616)
NET INCOME/(EXPENDITURE)		14,230	-	14,230	(8,134)
RECONCILIATION OF FUNDS					
Total funds brought forward		351,598	15,290	366,888	375,022
TOTAL FUNDS CARRIED FORWARD		365,828	15,290	381,118	366,888

The notes form part of these financial statements

WEST MIDLAND BIRD CLUB

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	90,181	-	90,181	83,764
Other investments	10	200,561	-	200,561	187,008
		290,742	-	290,742	270,772
CURRENT ASSETS					
Debtors	11	16,017	-	16,017	5,238
Cash at bank and in hand		75,040	15,290	90,330	92,960
		91,057	15,290	106,347	98,198
CREDITORS					
Amounts falling due within one year	12	(15,971)	-	(15,971)	(2,082)
NET CURRENT ASSETS		75,086	15,290	90,376	96,116
TOTAL ASSETS LESS CURRENT LIABILITIES		365,828	15,290	381,118	366,888
NET ASSETS		365,828	15,290	381,118	366,888
FUNDS	13				
Unrestricted funds				365,828	351,598
Restricted funds				15,290	15,290
TOTAL FUNDS				381,118	366,888

The financial statements were approved by the Board of Trustees and authorised for issue on 25 APRIL 2024 and were signed on its behalf by:



R N Stonier - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

Income
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.

Expenditure
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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	10% on cost
Fixtures and fittings	-	10% on cost

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

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.

continued...

1. ACCOUNTING POLICIES - continued

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.

Going concern
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. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	4,936	1,535
Gift aid	11,984	11,807
Legacies	-	1,882
Subscriptions and permits	68,995	62,148
	85,915	77,372

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	222	80

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)
	£
Activities undertaken directly	79,830
Support Costs	15,879
	95,709

continued...

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Ladywalk reserve	10,504	18,816
Belvide reserve	22,735	17,789
Blithfield reserve	4,669	4,621
Harborne reserve	366	114
Non reserve costs	3,519	9,909
Solihull branch	121	436
Stafford branch	595	354
Kidderminster branch	(45)	-
Bulletins	27,303	11,248
Bird reports	8,369	15,295
Support costs	17,573	11,961
	95,709	90,543

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	77,372	-	77,372
Charitable activities			
Activities undertaken directly	16,573	-	16,573
Investment income	80	-	80
Total	94,025	-	94,025
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	71,768	5,000	76,768
Support Costs	13,775	-	13,775
Total	85,543	5,000	90,543
Net gains/(losses) on investments	(11,616)	-	(11,616)

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(3,134)	(5,000)	(8,134)
RECONCILIATION OF FUNDS			
Total funds brought forward	354,732	20,290	375,022
TOTAL FUNDS CARRIED FORWARD	351,598	15,290	366,888

8. INDEPENDENT EXAMINATION FEES

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,040	960

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2023	5,766	48,800	195,962	250,528
Additions	-	720	23,228	23,948
At 31 December 2023	5,766	49,520	219,190	274,476
DEPRECIATION				
At 1 January 2023	-	42,896	123,868	166,764
Charge for year	-	904	16,627	17,531
At 31 December 2023	-	43,800	140,495	184,295
NET BOOK VALUE				
At 31 December 2023	5,766	5,720	78,695	90,181
At 31 December 2022	5,766	5,904	72,094	83,764

continued...

10. OTHER INVESTMENTS

	Other investments £
MARKET VALUE	
At 1 January 2023	187,008
Revaluations	13,553
At 31 December 2023	200,561
NET BOOK VALUE	
At 31 December 2023	200,561
At 31 December 2022	187,008

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	16,017	5,238

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	15,971	2,082

13. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	351,598	14,230	365,828
Restricted funds			
Worcestershire Curlew Group	290	-	290
Fair Isle Bird Observatory	15,000	-	15,000
	15,290	-	15,290
TOTAL FUNDS	366,888	14,230	381,118

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	96,387	(95,709)	13,552	14,230
TOTAL FUNDS	96,387	(95,709)	13,552	14,230

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	354,732	(3,134)	351,598
Restricted funds			
Worcestershire Curlew Group	290	-	290
Uffmoor Wood Project	5,000	(5,000)	-
Fair Isle Bird Observatory	15,000	-	15,000
	20,290	(5,000)	15,290
TOTAL FUNDS	375,022	(8,134)	366,888

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	94,025	(85,543)	(11,616)	(3,134)
Restricted funds				
Uffmoor Wood Project	-	(5,000)	-	(5,000)
TOTAL FUNDS	94,025	(90,543)	(11,616)	(8,134)

continued...

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

WEST MIDLAND BIRD CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	4,936	-	4,936	1,535
Gift aid	11,984	-	11,984	11,807
Legacies	-	-	-	1,882
Subscriptions and permits	68,995	-	68,995	62,148
	85,915	-	85,915	77,372
Investment income				
Interest receivable - trading	222	-	222	80
Charitable activities				
Ladywalk management account	10,250	-	10,250	10,250
Belvide management account	-	-	-	6,323
	10,250	-	10,250	16,573
Total incoming resources	96,387	-	96,387	94,025
EXPENDITURE				
Charitable activities				
Ladywalk reserve	10,504	-	10,504	18,816
Belvide reserve	22,735	-	22,735	17,789
Blithfield reserve	4,669	-	4,669	4,621
Harborne reserve	366	-	366	114
Non reserve costs	3,519	-	3,519	9,909
Solihull branch	121	-	121	436
Stafford branch	595	-	595	354
Kidderminster branch	(45)	-	(45)	-
Bulletins	27,303	-	27,303	11,248
Bird reports	8,369	-	8,369	15,295
Support costs	17,573	-	17,573	11,961
	95,709	-	95,709	90,543
Total resources expended	95,709	-	95,709	90,543
Net income	678	-	678	3,482

This page does not form part of the statutory financial statements

THE WEST MIDLAND BIRD CLUB

England & Wales - Charity number 213311

Accounts

REGISTERED CHARITY NUMBER: 213311

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

FOR

WEST MIDLAND BIRD CLUB

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

WEST MIDLAND BIRD CLUB

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

All references to Charity and or Club in this report mean The West Midland Bird Club, charity number 213311. The terms 'Charity' and 'Club' are interchangeable in this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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) and at the Moors Pool at the Upton Warren reserve in Worcestershire (with kind permission of the Worcestershire Wildlife Trust).

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Membership rates continued to maintain the high levels reached during the Covid-19 pandemic. With over 2,200 members the subscription income in the year was over £62,000.

Field meeting attendance has started to return to pre-Covid levels and all trips in the year were thoroughly enjoyed by those members attending. Unfortunately, due to rising costs associated with these trips, the Charity did increase the charges, but the trips remain very good value for money and are one of the benefits of membership of the club.

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 is engaged in discussions regarding various other sites / projects around the region where we may obtain beneficial access arrangements in the future. Watch this space! It is also encouraging to see the club's reputation extending outside of the region with financial support promised to the Fair Isle Bird Observatory rebuild (£15,000) as well as continued support for the Bardsey Bird Observatory student week. Discussions are also underway with The Isles of Scilly Wildlife Trust and Bird Group to explore mutual collaboration projects.

Some key activities in the year included:

- Initial deposits paid to fund a major revamp of the Hide A at Ladywalk which will see more space available, better photography options as well as improved access for less able-bodied members. Improvements are scheduled to complete in early 2023.
- Re-establishing a healthy colony of bees at Ladywalk.
- Financial support for a ground-breaking review of how dog disturbance can be minimised in public spaces without restricting access to the general public.
- Various equipment purchases including an additional thermal imaging camera to help with Long Eared Owl surveys on Cannock Chase.
- Habitat improvement works on our reserves.

FINANCIAL REVIEW

Financial position

Charity income from donations and legacies totalled £77,372 for the year, down from £108,899 in the prior year. The main reason for the reduction being the receipt in the prior year of a single large legacy of over £25,000. The funds from this legacy are paying towards tern rafts at Ladywalk and Belvide as well as helping support the cost of a planned, future hide rebuild at Belvide.

Income support was once again received from EON in relation to Ladywalk (£10,250) and the RPA (Rural Payments Agency) for Belvide (£6,380).

Expenditure increased overall in the year, driven by a return to normality post Covid-19 and a general increase in costs:

- Ladywalk reserve costs increased from £8,953 in 2021 to £18,816 in 2022. The additional spend included works to improve habitats over the whole reserve including scrapes, paths and drainage management.
- Belvide reserve costs fell from £25,419 in 2021 to £17,789 in 2022. Timing of major habitat works was the reason for the change in expenditure.
- Blithfield reserve costs were comparable at £4,621 in 2022 compared to £4,071 in 2021.
- Spend on non-reserve costs increased from £4,637 in 2021 to £9,909 in 2022. The main reason for the increase in spend was a financial contribution of £5,000 to the Uffmoor Wood project to research impact of dogs on wildlife and wild habitats.
- Newsletter and annual report costs both increased slightly due to an increase in membership numbers and rising print and postage costs generally.

Before unrealised losses on investments the charity recorded a net surplus of £3,482 in the year.

Unrealised losses on investments totalled £11,616 in the year, caused by the worldwide slump in capital markets. Investment advisers predict a bounce back in these markets which should recoup the losses and also compensate for inflation as well. The uncertainty is when this will happen. The trustees monitor the performance of the investments and remain satisfied that the funds are well invested and are predicted to return to positive territory.

After unrealised investment losses the charity recorded a deficit of £8,134 for the year. When taken to reserves the charity has total funds carried forward of £366,888, of which £15,290 is restricted. A very healthy and stable financial position.

Cash in current accounts stood at £92,960 as at 31 December 2022.

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 2022 accounts this would be a level of £45,000. The reserves are well in excess of this base line level.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity has three executive trustees - the Chairperson, the Deputy Chairperson and the Treasurer. There are 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.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

213311

Principal address

Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Trustees

Chair of Trustees and independent - J K Macmillan
Independent - Mrs J Jupe
Independent - T J Fallowell
Independent - C McShane
Executive - R C Broadbent
Executive - Mrs S Judge
Executive - R N Stonier

Independent Examiner

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Approved by order of the board of trustees on 18 APRIL 2023 and signed on its behalf by:

.....

R N Stonier - Trustee

Independent examiner's report to the trustees of West Midland Bird Club

I report to the charity trustees on my examination of the accounts of West Midland Bird Club (the Trust) for the year ended 31 December 2022.

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 Act and in carrying out my examination I have followed all 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 content 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.

J G Hodgkiss
FCA
Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Date: 10 MAY 23

WEST MIDLAND BIRD CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	77,372	-	77,372	108,899
Charitable activities					
Activities undertaken directly		16,573	-	16,573	19,130
Investment income	3	80	-	80	81
Total		94,025	-	94,025	128,110
EXPENDITURE ON					
Charitable activities	4				
Activities undertaken directly		71,768	5,000	76,768	68,955
Support Costs		13,775	-	13,775	10,787
Total		85,543	5,000	90,543	79,742
Net gains/(losses) on investments		(11,616)	-	(11,616)	(1,376)
NET INCOME/(EXPENDITURE)		(3,134)	(5,000)	(8,134)	46,992
RECONCILIATION OF FUNDS					
Total funds brought forward		354,732	20,290	375,022	328,030
TOTAL FUNDS CARRIED FORWARD		351,598	15,290	366,888	375,022

The notes form part of these financial statements

WEST MIDLAND BIRD CLUB

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	83,763	-	83,763	91,800
Other investments	10	187,008	-	187,008	206,624
		270,771	-	270,771	298,424
CURRENT ASSETS					
Debtors	11	5,238	-	5,238	4,506
Cash at bank and in hand		77,670	15,290	92,960	73,673
		82,908	15,290	98,198	78,179
CREDITORS					
Amounts falling due within one year	12	(2,081)	-	(2,081)	(1,581)
NET CURRENT ASSETS		80,827	15,290	96,117	76,598
TOTAL ASSETS LESS CURRENT LIABILITIES		351,598	15,290	366,888	375,022
NET ASSETS		351,598	15,290	366,888	375,022
FUNDS	13				
Unrestricted funds				351,598	354,732
Restricted funds				15,290	20,290
TOTAL FUNDS				366,888	375,022

The financial statements were approved by the Board of Trustees and authorised for issue on 18 April 2023 and were signed on its behalf by:



R N Stonier - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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 exemptions 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.

Income
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.

Expenditure
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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	10% on cost
Fixtures and fittings	-	10% on cost

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

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.

continued...

1. ACCOUNTING POLICIES - continued

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.

Going concern
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. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	1,535	2,501
Gift aid	11,807	14,097
Legacies	1,882	25,963
Subscriptions and permits	62,148	66,338
	77,372	108,899

3. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	80	81

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)
	£
Activities undertaken directly	76,768
Support Costs	13,775
	90,543

continued...

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Ladywalk reserve	18,816	8,953
Belvide reserve	17,789	25,419
Blithfield reserve	4,621	4,071
Harborne reserve	114	486
Non reserve costs	9,909	4,637
Solihull branch	436	-
Stafford branch	354	84
Bulletins	11,248	9,662
Bird reports	15,295	15,643
Support costs	11,961	10,787
	90,543	79,742

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93,899	15,000	108,899
Charitable activities			
Activities undertaken directly	19,130	-	19,130
Investment income	81	-	81
Total	113,110	15,000	128,110
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	68,955	-	68,955
Support Costs	10,787	-	10,787
Total	79,742	-	79,742
Net gains/(losses) on investments	(1,376)	-	(1,376)

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
NET INCOME	31,992	15,000	46,992
Transfers between funds	(5,000)	5,000	-
Net movement in funds	26,992	20,000	46,992
RECONCILIATION OF FUNDS			
Total funds brought forward	327,740	290	328,030
TOTAL FUNDS CARRIED FORWARD	354,732	20,290	375,022

8. INDEPENDENT EXAMINATION FEES

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	960	925

9. TANGIBLE FIXED ASSETS

	Freehold property	Plant and machinery	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1 January 2022	5,766	48,098	189,562	243,426
Additions	-	702	6,400	7,102
At 31 December 2022	5,766	48,800	195,962	250,528
DEPRECIATION				
At 1 January 2022	-	42,065	109,561	151,626
Charge for year	-	832	14,307	15,139
At 31 December 2022	-	42,897	123,868	166,765
NET BOOK VALUE				
At 31 December 2022	5,766	5,903	72,094	83,763
At 31 December 2021	5,766	6,033	80,001	91,800

continued...

10. OTHER INVESTMENTS

	Other investments £
MARKET VALUE	
At 1 January 2022	206,624
Disposals	(8,000)
Revaluations	(11,616)
At 31 December 2022	187,008
NET BOOK VALUE	
At 31 December 2022	187,008
At 31 December 2021	206,624

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	5,238	4,506

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	2,081	1,581

13. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	354,732	(3,134)	351,598
Restricted funds			
Worcestershire Curlew Group	290	-	290
Uffmoor Wood Project	5,000	(5,000)	-
Fair Isle Bird Observatory	15,000	-	15,000
	20,290	(5,000)	15,290
TOTAL FUNDS	375,022	(8,134)	366,888

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	94,025	(85,543)	(11,616)	(3,134)
Restricted funds				
Uffmoor Wood Project	-	(5,000)	-	(5,000)
TOTAL FUNDS	94,025	(90,543)	(11,616)	(8,134)

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	327,740	31,992	(5,000)	354,732
Restricted funds				
Worcestershire Curlew Group	290	-	-	290
Uffmoor Wood Project	-	-	5,000	5,000
Fair Isle Bird Observatory	-	15,000	-	15,000
	290	15,000	5,000	20,290
TOTAL FUNDS	328,030	46,992	-	375,022

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	113,110	(79,742)	(1,376)	31,992
Restricted funds				
Fair Isle Bird Observatory	15,000	-	-	15,000
TOTAL FUNDS	128,110	(79,742)	(1,376)	46,992

continued...

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

THE WEST MIDLAND BIRD CLUB

England & Wales - Charity number 213311

Accounts

REGISTERED CHARITY NUMBER: 213311

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

FOR

WEST MIDLAND BIRD CLUB

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

WEST MIDLAND BIRD CLUB

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

213311

Principal address

Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Trustees

Mrs J Jupe
J K Macmillan
T J Fallowell
C McShane (appointed 12.5.2021)
R C Broadbent
Mrs S Judge
R N Stonier

Independent Examiner

Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Approved by order of the board of trustees on 12 July 2022 and signed on its behalf by:



.....
R N Stonier - Trustee

Independent examiner's report to the trustees of West Midland Bird Club
I report to the charity trustees on my examination of the accounts of West Midland Bird Club (the Trust) for the year ended 31 December 2021.

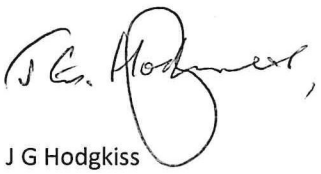
Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 content 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.



J G Hodgkiss
FCA
Deans
Chartered Accountants
Gibson House
Hurricane Court
Hurricane Close
Stafford
ST16 1GZ

Date: 14/7/22

WEST MIDLAND BIRD CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	93,899	15,000	108,899	101,526
Charitable activities					
Activities undertaken directly		19,130	-	19,130	36,766
Investment income	3	81	-	81	479
Total		113,110	15,000	128,110	138,771
EXPENDITURE ON					
Charitable activities	4				
Activities undertaken directly		68,955	-	68,955	74,740
Support Costs		10,787	-	10,787	16,959
Total		79,742	-	79,742	91,699
Net gains/(losses) on investments		(1,376)	-	(1,376)	-
NET INCOME		31,992	15,000	46,992	47,072
Transfers between funds	13	(5,000)	5,000	-	-
Net movement in funds		26,992	20,000	46,992	47,072
RECONCILIATION OF FUNDS					
Total funds brought forward		327,740	290	328,030	280,958
TOTAL FUNDS CARRIED FORWARD		354,732	20,290	375,022	328,030

The notes form part of these financial statements

WEST MIDLAND BIRD CLUB

BALANCE SHEET
31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	91,800	-	91,800	103,708
Other investments	10	206,624	-	206,624	38,000
		298,424	-	298,424	141,708
CURRENT ASSETS					
Debtors	11	4,506	-	4,506	9,897
Cash at bank and in hand		53,383	20,290	73,673	181,827
		57,889	20,290	78,179	191,724
CREDITORS					
Amounts falling due within one year	12	(1,581)	-	(1,581)	(5,402)
NET CURRENT ASSETS		56,308	20,290	76,598	186,322
TOTAL ASSETS LESS CURRENT LIABILITIES		354,732	20,290	375,022	328,030
NET ASSETS		354,732	20,290	375,022	328,030
FUNDS	13				
Unrestricted funds				354,732	327,740
Restricted funds				20,290	290
TOTAL FUNDS				375,022	328,030

The financial statements were approved by the Board of Trustees and authorised for issue on 12 July 2022 and were signed on its behalf by:

.....
R N Stonier - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

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 exemptions 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.

Income
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.

Expenditure
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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	10% on cost
Fixtures and fittings	-	10% on cost

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

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.

continued...

1. ACCOUNTING POLICIES - continued

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.

Going concern
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. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	2,501	1,505
Gift aid	14,097	21,775
Legacies	25,963	4,996
Subscriptions and permits	66,338	73,250
	108,899	101,526

3. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable - trading	81	479

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)
	£
Activities undertaken directly	68,955
Support Costs	10,787
	79,742

continued...

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Ladywalk reserve	8,953	28,182
Belvide reserve	25,419	14,894
Blithfield reserve	4,071	3,556
Harborne reserve	486	7,222
Non reserve costs	4,637	7,197
Solihull branch	-	200
Stafford branch	84	143
Kidderminster branch	-	2
Field meetings	-	660
Bulletins	9,662	6,273
Bird reports	15,643	6,411
Support costs	10,787	16,959
	79,742	91,699

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	101,236	290	101,526
Charitable activities			
Activities undertaken directly	36,766	-	36,766
Investment income	479	-	479
Total	138,481	290	138,771
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	74,740	-	74,740
Support Costs	16,959	-	16,959
Total	91,699	-	91,699

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	46,782	290	47,072
Transfers between funds	4,972	(4,972)	-
Net movement in funds	51,754	(4,682)	47,072
RECONCILIATION OF FUNDS			
Total funds brought forward	275,986	4,972	280,958
TOTAL FUNDS CARRIED FORWARD	327,740	290	328,030

8. INDEPENDENT EXAMINATION FEES

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	925	900

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2021	5,766	43,253	189,562	238,581
Additions	-	4,845	-	4,845
At 31 December 2021	5,766	48,098	189,562	243,426
DEPRECIATION				
At 1 January 2021	-	40,024	94,849	134,873
Charge for year	-	2,041	14,712	16,753
At 31 December 2021	-	42,065	109,561	151,626
NET BOOK VALUE				
At 31 December 2021	5,766	6,033	80,001	91,800
At 31 December 2020	5,766	3,229	94,713	103,708

continued...

10. OTHER INVESTMENTS

	Other investments £
MARKET VALUE	
At 1 January 2021	38,000
Additions	198,624
Disposals	(30,000)
At 31 December 2021	206,624
NET BOOK VALUE	
At 31 December 2021	206,624
At 31 December 2020	38,000

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	4,506	9,897

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	1,581	5,402

13. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	327,740	31,992	(5,000)	354,732
Restricted funds				
Worcestershire Curlew Group	290	-	-	290
Uffmoor Wood Project	-	-	5,000	5,000
Fair Isle Bird Observatory	-	15,000	-	15,000
	290	15,000	5,000	20,290
TOTAL FUNDS	328,030	46,992	-	375,022

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	113,110	(79,742)	(1,376)	31,992
Restricted funds				
Fair Isle Bird Observatory	15,000	-	-	15,000
TOTAL FUNDS	128,110	(79,742)	(1,376)	46,992

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	275,986	46,782	4,972	327,740
Restricted funds				
Staffordshire Conservation Account	4,972	-	(4,972)	-
Worcestershire Curlew Group	-	290	-	290
	4,972	290	(4,972)	290
TOTAL FUNDS	280,958	47,072	-	328,030

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,481	(91,699)	46,782
Restricted funds			
Worcestershire Curlew Group	290	-	290
TOTAL FUNDS	138,771	(91,699)	47,072

continued...

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	2,501	-	2,501	1,505
Gift aid	14,097	-	14,097	21,775
Legacies	25,963	-	25,963	4,996
Subscriptions and permits	51,338	15,000	66,338	73,250
	93,899	15,000	108,899	101,526
Investment income				
Interest receivable - trading	81	-	81	479
Charitable activities				
Ladywalk management account	10,250	-	10,250	10,250
Belvide management account	6,380	-	6,380	6,016
Grants	2,500	-	2,500	20,500
	19,130	-	19,130	36,766
Total incoming resources	113,110	15,000	128,110	138,771
EXPENDITURE				
Charitable activities				
Ladywalk reserve	8,953	-	8,953	28,182
Belvide reserve	25,419	-	25,419	14,894
Blithfield reserve	4,071	-	4,071	3,556
Harborne reserve	486	-	486	7,222
Non reserve costs	4,637	-	4,637	7,197
Solihull branch	-	-	-	200
Stafford branch	84	-	84	143
Kidderminster branch	-	-	-	2
Field meetings	-	-	-	660
Bulletins	9,662	-	9,662	6,273
Bird reports	15,643	-	15,643	6,411
Support costs	10,787	-	10,787	16,959
	79,742	-	79,742	91,699
Total resources expended	79,742	-	79,742	91,699
Net income	33,368	15,000	48,368	47,072

This page does not form part of the statutory financial statements