

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**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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## WEST MIDLAND BIRD CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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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**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**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
	<u>108,899</u>	<u>101,526</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Interest receivable - trading	<u>81</u>	<u>479</u>

**4. CHARITABLE ACTIVITIES COSTS**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**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
	<u>79,742</u>	<u>91,699</u>

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	101,236	290	101,526
<b>Charitable activities</b>			
Activities undertaken directly	36,766	-	36,766
Investment income	479	-	479
<b>Total</b>	<u>138,481</u>	<u>290</u>	<u>138,771</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities undertaken directly	74,740	-	74,740
Support Costs	16,959	-	16,959
<b>Total</b>	<u>91,699</u>	<u>-</u>	<u>91,699</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 10. OTHER INVESTMENTS

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

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>4,506</u>	<u>9,897</u>

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>1,581</u>	<u>5,402</u>

## 13. MOVEMENT IN FUNDS

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 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 £
<b>Unrestricted funds</b>				
General fund	113,110	(79,742)	(1,376)	31,992
<b>Restricted funds</b>				
Fair Isle Bird Observatory	15,000	-	-	15,000
<b>TOTAL FUNDS</b>	<u>128,110</u>	<u>(79,742)</u>	<u>(1,376)</u>	<u>46,992</u>

## Comparatives for movement in funds

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

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

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

**14. RELATED PARTY DISCLOSURES**

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

# WEST MIDLAND BIRD CLUB

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

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
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
	<u>93,899</u>	<u>15,000</u>	<u>108,899</u>	<u>101,526</u>
<b>Investment income</b>				
Interest receivable - trading	81	-	81	479
<b>Charitable activities</b>				
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
	<u>19,130</u>	<u>-</u>	<u>19,130</u>	<u>36,766</u>
<b>Total incoming resources</b>	<b>113,110</b>	<b>15,000</b>	<b>128,110</b>	<b>138,771</b>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
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
	<u>79,742</u>	<u>-</u>	<u>79,742</u>	<u>91,699</u>
<b>Total resources expended</b>	<b>79,742</b>	<b>-</b>	<b>79,742</b>	<b>91,699</b>
<b>Net income</b>	<b>33,368</b>	<b>15,000</b>	<b>48,368</b>	<b>47,072</b>

This page does not form part of the statutory financial statements