

**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

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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**

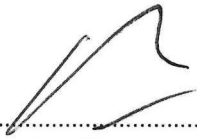
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**WEST MIDLAND BIRD CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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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**

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

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

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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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, 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**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	<u>68,995</u>	<u>62,148</u>
	<u>85,915</u>	<u>77,372</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Interest receivable - trading	<u>222</u>	<u>80</u>

**4. CHARITABLE ACTIVITIES COSTS**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**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	<u>17,573</u>	<u>11,961</u>
	<u>95,709</u>	<u>90,543</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

**8. INDEPENDENT EXAMINATION FEES**

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

## 10. OTHER INVESTMENTS

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

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

	2023 £	2022 £
Prepayments and accrued income	<u>16,017</u>	<u>5,238</u>

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

	2023 £	2022 £
Other creditors	<u>15,971</u>	<u>2,082</u>

## 13. MOVEMENT IN FUNDS

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

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	96,387	(95,709)	13,552	14,230
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>96,387</u>	<u>(95,709)</u>	<u>13,552</u>	<u>14,230</u>

Comparatives for movement in funds

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

Comparative 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	94,025	(85,543)	(11,616)	(3,134)
<b>Restricted funds</b>				
Uffmoor Wood Project	-	(5,000)	-	(5,000)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>94,025</u>	<u>(90,543)</u>	<u>(11,616)</u>	<u>(8,134)</u>



**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 £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	4,936	-	4,936	1,535
Gift aid	11,984	-	11,984	11,807
Legacies	-	-	-	1,882
Subscriptions and permits	<u>68,995</u>	<u>-</u>	<u>68,995</u>	<u>62,148</u>
	85,915	-	85,915	77,372
<b>Investment income</b>				
Interest receivable - trading	222	-	222	80
<b>Charitable activities</b>				
Ladywalk management account	10,250	-	10,250	10,250
Belvide management account	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,323</u>
	<u>10,250</u>	<u>-</u>	<u>10,250</u>	<u>16,573</u>
<b>Total incoming resources</b>	96,387	-	96,387	94,025
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
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	<u>17,573</u>	<u>-</u>	<u>17,573</u>	<u>11,961</u>
	<u>95,709</u>	<u>-</u>	<u>95,709</u>	<u>90,543</u>
<b>Total resources expended</b>	<u>95,709</u>	<u>-</u>	<u>95,709</u>	<u>90,543</u>
<b>Net income</b>	<u>678</u>	<u>-</u>	<u>678</u>	<u>3,482</u>

This page does not form part of the statutory financial statements