

**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**

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	<u>572</u>	<u>-</u>	<u>572</u>	<u>1,978</u>
Total		<u>67,485</u>	<u>-</u>	<u>67,485</u>	<u>94,137</u>
EXPENDITURE ON					
Charitable activities					
Activities undertaken directly	4	27,096	-	27,096	69,874
Support Costs		<u>39,151</u>	<u>-</u>	<u>39,151</u>	<u>30,975</u>
Total		<u>66,247</u>	<u>-</u>	<u>66,247</u>	<u>100,849</u>
Net income/(expenditure)		1,238	-	1,238	(6,712)
Net gains/(losses) on investments		<u>(5,345)</u>	<u>-</u>	<u>(5,345)</u>	<u>20,162</u>
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		<u>(375,171)</u>	<u>(15,290)</u>	<u>(390,461)</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>394,568</u></u>

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	<u>-</u>	<u>-</u>	<u>-</u>	<u>220,723</u>
		-	-	-	296,983
CURRENT ASSETS					
Debtors	11	-	-	-	5,964
Cash at bank and in hand		<u>-</u>	<u>-</u>	<u>-</u>	<u>97,301</u>
		-	-	-	103,265
CREDITORS					
Amounts falling due within one year	12	-	-	-	(5,680)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>-</u>	<u>-</u>	<u>-</u>	<u>97,585</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-	-	394,568
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS		<u>-</u>	<u>-</u>	<u>-</u>	<u>394,568</u>
FUNDS	13				
Unrestricted funds				-	379,278
Restricted funds				<u>-</u>	<u>15,290</u>
TOTAL FUNDS				<u>-</u>	<u>394,568</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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	<u>51,703</u>	<u>63,668</u>
	<u>61,036</u>	<u>76,909</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable - trading	<u>572</u>	<u>1,978</u>

4. CHARITABLE ACTIVITIES COSTS

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

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	<u>22,500</u>	<u>2,500</u>
	<u>66,247</u>	<u>100,849</u>

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	<u>1,978</u>	<u>-</u>	<u>1,978</u>
Total	<u>94,137</u>	<u>-</u>	<u>94,137</u>
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	26,034	-	26,034
Support Costs	<u>24,815</u>	<u>-</u>	<u>24,815</u>
Total	<u>100,849</u>	<u>-</u>	<u>100,849</u>
Net gains/(losses) on investments	<u>20,162</u>	<u>-</u>	<u>20,162</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>379,278</u>	<u>15,290</u>	<u>394,568</u>

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	<u>(5,766)</u>	<u>(50,805)</u>	<u>(221,917)</u>	<u>(278,488)</u>
At 31 December 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPRECIATION				
At 1 January 2025	-	44,833	157,395	202,228
Disposals	<u>-</u>	<u>(44,833)</u>	<u>(157,395)</u>	<u>(202,228)</u>
At 31 December 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE				
At 31 December 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2024	<u>5,766</u>	<u>5,972</u>	<u>64,522</u>	<u>76,260</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

10. OTHER INVESTMENTS

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	<u>-</u>	<u>5,964</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>-</u>	<u>5,680</u>

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	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>
	<u>15,290</u>	<u>-</u>	<u>(15,290)</u>	<u>-</u>
TOTAL FUNDS	<u><u>394,568</u></u>	<u><u>(4,107)</u></u>	<u><u>(390,461)</u></u>	<u><u>-</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

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	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>67,485</u>	<u>(66,247)</u>	<u>(5,345)</u>	<u>(4,107)</u>

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	<u>15,000</u>	<u>-</u>	<u>15,000</u>
	<hr/>	<hr/>	<hr/>
	15,290	-	15,290
TOTAL FUNDS	<u>394,568</u>	<u>13,450</u>	<u>394,568</u>

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	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>94,137</u>	<u>(100,849)</u>	<u>20,162</u>	<u>13,450</u>

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	<u>51,703</u>	<u>-</u>	<u>51,703</u>	<u>63,668</u>
	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	<u>5,877</u>	<u>-</u>	<u>5,877</u>	<u>3,000</u>
	<u>5,877</u>	<u>-</u>	<u>5,877</u>	<u>15,250</u>
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	<u>22,500</u>	<u>-</u>	<u>22,500</u>	<u>2,500</u>
	<u>66,247</u>	<u>-</u>	<u>66,247</u>	<u>100,849</u>
Total resources expended	<u>66,247</u>	<u>-</u>	<u>66,247</u>	<u>100,849</u>
Net income	<u>1,238</u>	<u>-</u>	<u>1,238</u>	<u>(6,712)</u>

This page does not form part of the statutory financial statements



Issuer Deans

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Parties involved with this document

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

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Tue, 21st Apr 2026 16:44:16 BST	Mr Richard Neil Stonier signed the envelope (81.29.93.242)
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Wed, 22nd Apr 2026 8:11:29 BST	Signed document confirmation emails have been sent to all parties.
	Document URL:
	https://api.signable.app/shareable/envelope?t=d8ab9ae2-adaa-4a26-8eb7-cf472e9d416c (81.29.93.242)
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