THE WOOLHOPE NATURALISTS' FIELD CLUB OF HEREFORDSHIRE

Registered Charity No. 1212600

FINANCIAL STATEMENTS

for the period

19 MARCH TO 31 DECEMBER 2025

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REFERENCE AND ADMINISTRATIVE DETAILS

Charity Reference number	1212600
Registered Office	49 Old Hollow Malvern WR14 4NP
Website	www.woolhopeclub.org.uk
Honorary President	Dr Howard C Tomlinson
Vice Presidents	Professor Rachel Jenkins Mr David Whitehead Dr John Eisel Dr Janet Cooper
Hon Secretary	Dr Jane Adams
Hon Membership Secretary	Mr Toby Cusworth
Hon Treasurer	Mr Jonathan Comber
Hon Librarian	Mrs Marianne Percival
Hon Field Secretary	Mrs Sue Olver
Hon Editor	Mr Terry Morgan
Other Trustees	Mr Joseph Goldsmith Miss Anne Harbour Mr Duncan James Mrs Moira Jenkins Mr David Lovelace Mr Christian Montez Professor Keith Ray Mr Will Watson Dr David Thomson appointed 9th May 2025 Mr William Bullough appointed 9th May 2025

OBJECTIVES AND ACTIVITIES

The objects of the WOOLHOPE NATURALISTS' FIELD CLUB OF HEREFORDSHIRE are to promote the practical study in all branches of the natural history, geology, history, and archaeology of Herefordshire and the district immediately adjacent. Details of what the Charity achieved in 2025 are included in the Annual Report for the unincorporated charity 521000, which will continue to operate until this new CIO is able to become operational.

During 2024 and 2025, the Trustees of the Woolhope Naturalists' Field Club (registered charity 521000) considered that the existing charity needed to be updated to reflect current guidance on how charities should be administered, and it was decided that becoming a CIO was the best way of doing this, while retaining the ethos of the old charity.

An Extraordinary General meeting of the Club was held on the 14th September 2024, at which the members approved the principle of applying to the Charity Commission to register a new charity as a CIO. The Charity Commission approved the Club's application on the 19th March 2025.

As at the 31st December 2025, the CIO has not yet started operating or trading, primarily due to difficulties in opening the new bank accounts required by its bankers. It is expected that the CIO will become operational during the course of 2026.

The Trustees are able to confirm that they have paid due regard to the Charities Commission guidance on public benefit in deciding what activities the charity should undertake, details of which are set out in this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Club's governing document is the Constitution of the Charitable Incorporated Organisation, which was adopted at the EGM held on 14th September 2024.

The Club is governed by a Committee (the Board of Trustees) which meets at least four times a year. Membership of this body consists of an Honorary President, 4 Honorary Vice-Presidents, an Honorary Treasurer, an Honorary Secretary, a Field Secretary, an Editor, a Librarian and up to eleven ordinary committee members. All the Trustees other than the four vice-presidents are required to stand down at the first AGM, but can stand for re-election.

Meetings of the Trustees in 2025

Following registration, the Trustees met 3 times during the year on, 9th May, 15th August and 14th November. The Trustees for the year are listed on the administrative details page.

FINANCIAL REVIEW

The Statement of Financial Activities shows that during the period ended 31 December 2025 the charity had no income or expenditure, nor did it hold any funds.

Investment policy and performance

During the period ending 31 December 2025, the charity held no cash, property or investments.

Reserves policy

The charity intends in future to maintain a level of unrestricted reserves equivalent to approximately 5 years' worth of expenditure, as this is considered necessary in order to finance day to day expenditure whilst leaving a contingency to cover unforeseen expenditure.

The charity will hold designated and restricted funds which are expected to be held and used as outlined in the Notes to the accounts.

APPROVAL

This report was approved by the Trustees on 12th September 2026 and signed on their behalf by:

Name of Signatory:

DR. K. RAY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland."

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) regulations 2008 and the provisions of the CIO Constitution require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and practices in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) regulations 2008 and the provisions of the CIO's Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 12th September 2026 and signed on its behalf by:

Name of signatory: DR. KEITH RAY

THE WOOLHOPE NATURALISTS' FIELD CLUB OF HEREFORDSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Unrestricted	Designated	Restricted	Total
CHARITABLE ACTIVITIES				
Income	-	-	-	-
Total Income	-	-	-	-
EXPENDITURE				
Expenditure	-	-	-	-
TOTAL EXPENDITURE	-	-	-	-
NET EXPENDITURE	-	-	-	-
TOTAL FUNDS C/FWD	-	-	-	-

THE WOOLHOPE NATURALISTS' FIELD CLUB OF HEREFORDSHIRE
BALANCE SHEET AS AT 31 DECEMBER 2025

	31.12.25
FIXED ASSETS	
Tangible Assets	-
CURRENT ASSETS	
Debtors	-
Investments	-
Cash at Bank	-
	-
CREDITORS	
Amounts falling due within one year	-
NET CURRENT ASSETS	-
TOTAL ASSETS LESS CURRENT LIABILITIES	-
NET ASSETS	-
FUNDS	
Unrestricted Funds	-
TOTAL FUNDS	-

THE WOOLHOPE NATURALISTS' FIELD CLUB OF HEREFORDSHIRE
NOTES TO THE ACCOUNTS FOR PERIOD 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 using the receipts and payments method. However, during the period ended 31 December 2025 the Charity had no income, expenses, assets or liabilities.

Going concern

As the Charity has yet to commence trading, the financial statements have been prepared on a basis other than going concern.

Income

All income is recognised in the Statement of Financial Activities once the Charity has received it.

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 a payments basis.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds can only be used for the purposes for which the Trustees have designated them.

Restricted funds can only be used in accordance with the restrictions placed on those funds when they were given to the Charity.

2. RELATED PARTY DISCLOSURES

All the Trustees with the exception of William Bullough and David Thomson are also Trustees of the unincorporated Woolhope Naturalists' Field Club charity (charity number 521000). A number of Trustees are also trustees of other charities, and these are listed on the Trustees page of the Charity Commission website for the CIO. Declarations of interest are made when relevant at Trustee meetings.

3. POST BALANCE SHEET EVENTS

There were no post balance sheet events up to the date on which these financial statements were approved by the Trustees.