Trustees Report for Charity Commission 2025

The renovation and refurbishment of the Lighthouse Keeper's Cottage was completed by late March enabling both the staff and visitor accommodation to be brought to a modern standard. This included underfloor heating to combat future dampness - a previously recurring problem - to protect both the fabric of the building and winter occupancy. The cost of £170K came from existing reserves which also enabled the Trustees to plan the renovation of the Grade 2 listed lighthouse itself and prepare plans for new accommodation replacing a block built in the 1970s.

The plans are a response by the Trustees, under the constitution, to not only maintain the fabric of the buildings but to also to have accommodation that conforms to satisfy modern Health and Safety requirements. A preplanning application was made during the year and with modifications plans are expected to be finalised in 2026.

The observatory was again busy throughout the year, visitors contributing to the scientific database now extending to 64 years of unbroken records; these are submitted to the appropriate organisations who in turn advise the government of biodiversity and conservation requirements. In addition, a four-year report of the observatory's activities was published and sent to the nearly 800 members with availability on our website for the public.

Specific training and assessment for British Trust for Ornithology bird ringing permits continued throughout the year and the observatory hosted residential field-weeks on national specialist insect groups such as diptera.

The stewardship planting, under our Mid-Tier DEFRA Conservation agreement was again undertaken by a local farmer ensuring cover and a year-round food supply for a wide range of fauna; especially birds, bees and butterflies. Our biodiversity initiatives have also been improved by selective planting much increasing our range of micro-habitats over some of nearly forty acres of holdings.

Bequests over the past fifteen years have further enabled the Observatory and Trustees to develop a strategy to both expand our educational and scientific roles and maintain our Grade 2 listed buildings.

Finally, many thanks are due to our staff, Martin Cade, Administrative Secretary & Warden, Jodie Mae Henderson , Assistant Warden, and Verity Hill, cleaner, especially for their forbearance during the winter building period.

Peter J Morgan.
Chairman

PORTLAND BIRD OBSERVATORY AND FIELD CENTRE

RECEIPTS AND PAYMENTS ACCOUNT

AND

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

We hereby approve the attached statements:

Treasurer .....

Secretary .....

Date: 18 July 2026

Independent Examiner's Report to the Trustees of "Portland Bird Observatory and Field Centre"

We report on the accounts of the Trust for the year ended 31 December 2025, which are set out on pages 1 to 3.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed.

It is our responsibility to:

- examine the account (under section 145 of the Charities Act):
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5) (b) of the Charities Act): and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention.

- which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Elliot and Co LLP
Chartered Accountants
7 King Street
Weymouth
Dorset
DT4 7BJ

Date: 06-Jul-26

Elliot & Co LLP
7 King Street
Weymouth
Dorset
DT4 7BJ

PORTLAND BIRD OBSERVATORY AND FIELD CENTRE

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
INCOME RECEIPTS		
Accommodation and Sales Income (Note 1)	52,626.89	54,350.12
Bank Interest and Dividends Received	83,969.92	79,971.35
Donations Received	1,121.50	1,175.45
Farming Income (Note 2)	280.87	2,328.71
Membership Fees	14,941.00	14,924.00
Exceptional Income (Note 3)	0.00	48,226.70
TOTAL RECEIPTS	152,940.18	200,976.33
DIRECT CHARITABLE EXPENDITURE		
Bank Charges and Merchant Fees	1,258.31	1,734.93
Bird Ringing and Moth Studies	2,984.57	4,779.27
Book and Merchandise Costs (Note 2)	3,652.93	7,190.84
Insurance	3,540.70	3,317.35
Light and Heat	11,267.26	12,029.34
Office, Cleaning and Meeting Costs (Note 4)	10,932.66	2,552.15
Professional Fees	1,667.00	1,110.00
Rates and Water	2,808.91	2,576.84
Rent	500.00	450.00
Repairs and Maintenance	12,593.14	11,343.55
Subscriptions and Donations Made	667.20	713.60
Telephone and Internet	9,295.58	9,988.47
Wages, Pensions and Payroll Taxes	76,592.38	71,687.75
Exceptional Expenses - Land Purchases (Note 3)	0.00	110,319.98
Exceptional Expenses - Renovation Project (Note 3)	120,709.92	59,100.00
TOTAL PAYMENTS	258,470.56	298,894.07
NET (DEFICIT)/SURPLUS FOR THE YEAR	**(105,530.38)**	**(97,917.74)**
BANK & CASH BALANCE AT 31 DECEMBER 2024	468,285.82	566,203.56
BANK & CASH BALANCE AT 31 DECEMBER 2025	362,755.44	468,285.82
NET (DEFICIT)/SURPLUS FOR THE YEAR EXCLUDING EXCEPTIONAL ITEMS	***15,179.54***	***23,275.54***

PORTLAND BIRD OBSERVATORY AND FIELD CENTRE

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2025

	2025	2024
MONETARY ASSETS		
Balance at Santander Current Account attributable to the Charity	362,225.44	468,185.82
Cash at Hand	530.00	100.00
	362,755.44	468,285.82

NON-MONETARY ASSETS

- Old Lower Lighthouse including the Lighthouse Keeper's Cottage and attached annexe
- Approximately 31 acres of land at Portland Bill including the Crown Estate Field
- Stock of books with an approximate value of £25,000
- Agricultural equipment

OTHER ASSETS (NON-ENDOWED)

1. Held for investment purposes

- M & G Investments – Income units held as at 31 December 2025		88,857.053
Value at 31/12/2025	£1,535,041.13	
Value at 31/12/2024	£1,308,331.25	

PORTLAND BIRD OBSERVATORY AND FIELD CENTRE

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accommodation, book and merchandise sales are now shown as a combined figure, with book and merchandise purchase costs shown separately, in order to better track the Observatory's gross income sources. The prior year accounts have been restated to reflect this amended split.

2 Farming costs are shown net of government grants received under the Mid Tier Countryside Stewardship scheme. This has resulted in a small income position in 2025 (2024: income).

3 The Charity has received no exceptional income during 2025, and has not made any land purchases.

The Charity has continued with its significant project of renovation and modernisation works, using bequests received in recent years, in order to maintain the Old Lower Lighthouse as a facility suitable for its ongoing aims of conservation and environmental education. This project is likely to continue for several years.

4 The printing and postage of a three-yearly bird report to Members has resulted in a large increase in office costs in 2025.

Independent Examiner's Report to the Trustees of "Portland Bird Observatory and Field Centre"

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Respective responsibilities of trustees and examiner

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