

BRISTOL BRUNEL LIONS CLUB CHARITY TRUST FUND

England & Wales · Charity number 1042916

Details

Status Registered

Legal form Trust

Registered 1994-12-19

Register [View on the Charity Commission register](#)

Contact

Address 97 Wellington Hill West
Bristol
BS9 4SH

Phone 01179420242

Website www.bristolbrunellions.org.uk

Activities

Objects: ANY PURPOSE WHICH IS CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES

Activities: Area of operation - Northwest Bristol and South Gloucestershire. We meet monthly at Shirehampton Golf Club in Bristol. We are a group of men and women over the age of 21, who like to raise money for charity whilst having fun in doing so, our main fundraiser is a Carol Float with which we tour the streets in the area.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Bristol City
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£33,381	£99,798	-	-
2024-06-30	£631,645	£20,041	£622,901	0
2023-06-30	£12,410	£11,462	-	-
2022-06-30	£15,852	£13,760	-	-
2021-06-30	£4,305	£6,686	-	-

Trustees

Name	Role	Appointed
DUNCAN WHITE	Chair	2017-07-01
Ailsa Young		2023-06-30
Henry Knight		2025-07-01
Julia O'Neill		2024-07-01
Roy Wilson		2021-06-30
WILLIAM O'NEILL		2013-07-10

BRISTOL BRUNEL LIONS CLUB CHARITY TRUST FUND

England & Wales - Charity number 1042916

Accounts

Charity Registration No. 1042916

BRISTOL BRUNEL LIONS CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025



Ground Floor
Wessex House
Pixash Lane
Keynsham
Bristol
United Kingdom
BS31 1TP

BRISTOL BRUNEL LIONS CLUB

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BRISTOL BRUNEL LIONS CLUB

COMPANY INFORMATION

Trustees	William O'Neill Royston Wilson Ailsa Young Duncan White Henry Knight Julia O'Neill
Charity number	1042916
Independent examiner	Kevin Edenborough Ground Floor Wessex House Pixash Lane Keynsham Bristol United Kingdom BS31 1TP

BRISTOL BRUNEL LIONS CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document] the Charities Act 2011 and "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).

Objectives and activities

The charity's objectives are to help a wide range of people with varying needs and support people in the local area with small grants.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The charity's achievements include developing a number of initiatives to support youth schemes locally and reaching their 50th year of serving the community as a charity.

Financial review

There was deficit in the year of £66,417 which is mainly due to the larger donations paid to charities as a result of the surplus last year. The large donation received last year will be used to extend the charity's ability to donate to local community projects over a long period of time.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

The charity's future plans are to continue to provide donations to the local community through the use of the already existing donations received as well as continuing to seek further donations and put on charitable events to generate income for the donations to the community.

Structure, governance and management

The charity is unincorporated and is ran as a trust.

BRISTOL BRUNEL LIONS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

William O'Neill
Royston Wilson
Ailsa Young
Duncan White
Henry Knight
Julia O'Neill

Recruitment and appointment of trustees

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

William O'Neil
.....

William O'Neill

Trustee

Duncan White
.....

Duncan White

Trustee

Date: 07/10/2025.....

BRISTOL BRUNEL LIONS CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRISTOL BRUNEL LIONS CLUB

I report to the trustees on my examination of the financial statements of Bristol Brunel Lions Club (the charity) for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Kevin Edenborough

Ground Floor
Keynsham
Bristol
BS31 1TP

Kevin Edenborough

United Kingdom

Dated: 07/10/2025.....

BRISTOL BRUNEL LIONS CLUB**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 30 JUNE 2025**

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
Income from:			
Donations and legacies	3	14,317	631,416
Event Sales	4	549	229
Investments	5	18,515	-
		<hr/>	<hr/>
Total income		33,381	631,645
Expenditure on:			
Charitable activities	6	99,798	20,041
		<hr/>	<hr/>
Total expenditure		99,798	20,041
		<hr/>	<hr/>
Net income/(expenditure) and movement in funds		(66,417)	611,604
Reconciliation of funds:			
Fund balances at 1 July 2024		622,901	11,297
		<hr/>	<hr/>
Fund balances at 30 June 2025		556,484	622,901
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRISTOL BRUNEL LIONS CLUB

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		558,884		625,301	
Creditors: amounts falling due within one year	11	<u>(2,400)</u>		<u>(2,400)</u>	
Net current assets			<u>556,484</u>		<u>622,901</u>
The funds of the charity					
Unrestricted funds	12		<u>556,484</u>		<u>622,901</u>
			<u>556,484</u>		<u>622,901</u>

The financial statements were approved by the trustees on 07/10/2025.....

William O'Neil
.....
William O'Neil
Trustee

Duncan White
.....
Duncan White
Trustee

BRISTOL BRUNEL LIONS CLUB**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	14		(84,932)		614,004
Investing activities					
Investment income received		18,515		-	
Net cash generated from/(used in) investing activities			18,515		-
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(66,417)		614,004
Cash and cash equivalents at beginning of year			625,301		11,297
Cash and cash equivalents at end of year			558,884		625,301

1 Accounting policies

Charity information

Bristol Brunel Lions Club is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

BRISTOL BRUNEL LIONS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	12,101	15,304
Legacies	-	616,112
Membership fees	2,216	-
	<hr/>	<hr/>
	14,317	631,416
	<hr/> <hr/>	<hr/> <hr/>

BRISTOL BRUNEL LIONS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable Income		
Event Sales	549	229
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	18,515	-
	<u> </u>	<u> </u>

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Charitable Donations	92,209	13,222
Charitable Expenditure	3,258	2,880
	<u> </u>	<u> </u>
	95,467	16,102
Share of support and governance costs (see note 7)		
Support	4,331	3,939
	<u> </u>	<u> </u>
	99,798	20,041
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds	99,798	20,041
	<u> </u>	<u> </u>

BRISTOL BRUNEL LIONS CLUB**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 JUNE 2025****7 Support costs allocated to activities**

	2025	2024
	£	£
SumUp Fees	8	4
Light and Heat	50	50
Repairs and Maintenance	100	77
Motor Expenses	390	431
Professional Fees	35	35
Insurance	989	942
Printing and Stationery	60	-
Computer Costs	89	-
Stall Hire	210	-
Governance costs	2,400	2,400
	<u>4,331</u>	<u>3,939</u>
	<u>4,331</u>	<u>3,939</u>
Analysed between:		
Support costs	4,331	3,939
	<u>4,331</u>	<u>3,939</u>

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,400	2,400
	<u>2,400</u>	<u>2,400</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,400	2,400
	<u>2,400</u>	<u>2,400</u>

BRISTOL BRUNEL LIONS CLUB**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 JUNE 2025****12 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
General funds	622,901	33,381	(99,798)	556,484
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	11,297	631,645	(20,041)	622,901
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

14 Cash generated from operations	2025	2024
	£	£
(Deficit)/surplus for the year	(66,417)	611,604
Adjustments for:		
Investment income recognised in statement of financial activities	(18,515)	-
Movements in working capital:		
(Decrease)/increase in creditors	-	2,400
	<u> </u>	<u> </u>
Cash (absorbed by)/generated from operations	(84,932)	614,004
	<u> </u>	<u> </u>

15 Analysis of changes in net funds

The charity had no material debt during the year.

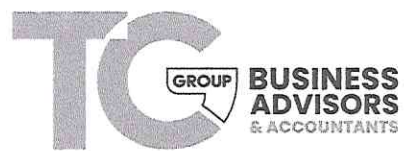
BRISTOL BRUNEL LIONS CLUB CHARITY TRUST FUND

England & Wales - Charity number 1042916

Accounts

Charity Registration No. 1042916

BRISTOL BRUNEL LIONS CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024



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BRISTOL BRUNEL LIONS CLUB

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BRISTOL BRUNEL LIONS CLUB

COMPANY INFORMATION

Trustees	Mark Pym William O'Neill John Suffolk Royston Wilson Ailsa Young Duncan White
Charity number	1042916
Independent examiner	Kevin Edenborough Ground Floor Wessex House Pixash Lane Keynsham Bristol BS31 1TP

BRISTOL BRUNEL LIONS CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document] the Charities Act 2011 and "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).

Objectives and activities

The charity's objectives are to help a wide range of people with varying needs and support people in the local area with small grants.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The charity's achievements include developing a number of initiatives to support youth schemes locally and reaching their 50th year of serving the community as a charity.

Financial review

There was surplus in the year of £611,604 which is mainly due to the large donation of £616,112 received by the charity as the beneficiary of a will. The large donation will be used to extend the charity's ability to donate to local community projects over a long period of time.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

The charity's future plans are to continue to provide donations to the local community through the use of the already existing donations received as well as continuing to seek further donations and put on charitable events to generate income for the donations to the community.

Structure, governance and management

The charity is unincorporated and is ran as a trust.

BRISTOL BRUNEL LIONS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

Mark Pym
William O'Neill
John Suffolk
Royston Wilson
Ailsa Young
Duncan White

Recruitment and appointment of trustees

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

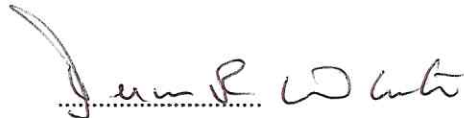
The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.



William O'Neill
Trustee



Duncan White
Trustee

Date: 05/11/24

BRISTOL BRUNEL LIONS CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRISTOL BRUNEL LIONS CLUB

I report to the trustees on my examination of the financial statements of Bristol Brunel Lions Club (the charity) for the year ended 30 June 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Kevin Edenborough

Kevin Edenborough

Ground Floor

Keynsham

Bristol

BS31 1TP

BRISTOL BRUNEL LIONS CLUB

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF BRISTOL BRUNEL LIONS CLUB

Dated: 18 December 2024

BRISTOL BRUNEL LIONS CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
Income from:			
Donations and legacies	3	631,416	12,410
Event Sales	4	229	-
		<hr/>	<hr/>
Total income		631,645	12,410
Expenditure on:			
Charitable activities	5	20,041	11,462
		<hr/>	<hr/>
Total expenditure		20,041	11,462
		<hr/>	<hr/>
Net income and movement in funds		611,604	948
Reconciliation of funds:			
Fund balances at 1 July 2023		11,297	10,349
		<hr/>	<hr/>
Fund balances at 30 June 2024		622,901	11,297
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRISTOL BRUNEL LIONS CLUB


BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		625,301		11,297	
Creditors: amounts falling due within one year	10	(2,400)		-	
Net current assets			<u>622,901</u>		<u>11,297</u>
The funds of the charity					
Unrestricted funds	11		<u>622,901</u>		<u>11,297</u>
			<u>622,901</u>		<u>11,297</u>

The financial statements were approved by the trustees on5/11/2024


.....
William O'Neill
Trustee


.....
Duncan White
Trustee

BRISTOL BRUNEL LIONS CLUB

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	13	614,004		948	
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents		614,004		948	
Cash and cash equivalents at beginning of year		11,297		10,349	
Cash and cash equivalents at end of year		625,301		11,297	

1 Accounting policies

Charity information

Bristol Brunel Lions Club is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies**(Continued)*****Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	15,304	12,410
Legacies	616,112	-
	<u>631,416</u>	<u>12,410</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	11,297	631,645	(20,041)	622,901
	<u>11,297</u>	<u>631,645</u>	<u>(20,041)</u>	<u>622,901</u>
Previous year:	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General funds	10,349	12,410	(11,462)	11,297
	<u>10,349</u>	<u>12,410</u>	<u>(11,462)</u>	<u>11,297</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

13 Cash generated from operations	2024	2023
	£	£
Surplus for the year	611,604	948
Movements in working capital:		
Increase in creditors	2,400	-
Cash generated from operations	<u>614,004</u>	<u>948</u>

14 Analysis of changes in net funds

The charity had no material debt during the year.

