

**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

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## **BRISTOL BRUNEL LIONS CLUB**

### **COMPANY INFORMATION**

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<b>Trustees</b>	William O'Neill Royston Wilson Ailsa Young Duncan White Henry Knight Julia O'Neill
<b>Charity number</b>	1042916
<b>Independent examiner</b>	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***

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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**

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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**

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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**

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		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	14,317	631,416
Event Sales	4	549	229
Investments	5	18,515	-
		<hr/>	<hr/>
<b>Total income</b>		33,381	631,645
 <b>Expenditure on:</b>			
Charitable activities	6	99,798	20,041
		<hr/>	<hr/>
<b>Total expenditure</b>		99,798	20,041
		<hr/>	<hr/>
<b>Net income/(expenditure) and movement in funds</b>		(66,417)	611,604
 <b>Reconciliation of funds:</b>			
Fund balances at 1 July 2024		622,901	11,297
		<hr/>	<hr/>
<b>Fund balances at 30 June 2025</b>		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 £	£
<b>Current assets</b>					
Cash at bank and in hand		558,884		625,301	
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	(2,400)		(2,400)	
<b>Net current assets</b>			556,484		622,901
<b>The funds of the charity</b>					
Unrestricted funds	<b>12</b>		556,484		622,901
			556,484		622,901

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

*William O'Neil*  
.....  
William O'Neill  
**Trustee**

*Duncan White*  
.....  
Duncan White  
**Trustee**



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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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**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.

## 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	-
	<u>14,317</u>	<u>631,416</u>

**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 £
<b>Charitable Income</b>		
Event Sales	549	229
	<u>549</u>	<u>229</u>

**5 Income from investments**

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

**6 Expenditure on charitable activities**

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

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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>
<b>Analysed between:</b>		
Support costs	<u>4,331</u>	<u>3,939</u>

**8 Net movement in funds**

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

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

## 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.

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

<b>14 Cash generated from operations</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
(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>
<b>Cash (absorbed by)/generated from operations</b>	<b>(84,932)</b>	<b>614,004</b>
	<u>          </u>	<u>          </u>

**15 Analysis of changes in net funds**

The charity had no material debt during the year.