

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS

England & Wales · Charity number 1094274

Details

Other names	BSMEE
Status	Registered
Legal form	Charitable company
Company number	02893778
Registered	2002-10-22
Register	View on the Charity Commission register

Contact

Address	33 Bibury Avenue Patchway Bristol BS34 6DF
Phone	01454613694
Email	secretary@bristolmodelengineers.co.uk
Website	www.bristolmodelengineers.co.uk

Activities

Objects: THE ADVANCEMENT OF PUBLIC EDUCATION IN THE CONSTRUCTION OF MODELS OF ENGINEERING IN PARTICULAR THROUGH PROVISION OF TALKS, DEMONSTRATIONS AND FACILITIES FOR RUNNING ENGINEERING MODELS

Activities: The advancement of public education in the construction of models of engineering in particular through provision of talks, demonstrations and facilities for running engineering models.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE CITY OF BRISTOL NORTH SOMERSET AND SOUTH GLOUCESTERSHIRE
- Bristol City
- North Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£63,486	£44,704	-	-
2024-10-31	£65,436	£36,839	-	-
2023-10-31	£50,162	£39,428	-	-
2022-10-31	£48,896	£36,631	-	-
2021-10-31	£31,133	£26,250	-	-

Trustees

Name	Role	Appointed
David Wainwright		2024-02-07
Lindsay Sadler		2021-08-26
Norman Rogers		2025-02-05

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS

England & Wales - Charity number 1094274

Accounts

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2025

THE BRISTOL SOCIETY OF MODEL
AND EXPERIMENTAL ENGINEERS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2025

COMPANY REGISTERED NUMBER 02893778
REGISTERED CHARITY NUMBER 1094274

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2025

DIRECTORS

Mr S P Birch (Retired 5th February 2025)
Mr N D Rogers (Elected 5th February 2025)
Mr D Wainwright
Mr L A Sadler

COMPANY SECRETARY

Mr D Todman

REGISTERED OFFICE AND PRINCIPAL OFFICE OF THE CHARITY

33 Bibury Avenue,
Stoke Lodge,
Bristol BS34 6DF

CHARITIES NUMBER

1094274

COMPANY NUMBER

02893778

BANKERS

Unity Trust Bank plc
9 Brindley Place
Birmingham B1 2HB

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2025

The directors present their report and the Financial Statements for the year ended 31st October 2025.

PRINCIPAL ACTIVITY

The principal activity of the company is the construction and operation of models for educational purposes. The company is a company limited by guarantee, constituted under its memorandum and articles of association, which contain full details of the principal objects for which it is established. The company is also a Registered Charity.

ORGANISATIONAL STRUCTURE

The company is governed by its board of Directors, all of whom are trustees of the charity. This board is assisted by a general committee, which meets regularly to review the operations and needs of the company and charity. Wherever appropriate, separate committees are established to organise specific events, and the members of those committees are not necessarily also members of either the board or general committee and have delegated authority.

Appointments to the board and general committee are made by the membership in General meeting.

The board reviews and assesses the major risks to which the company and charity is exposed, and wherever possible seeks to mitigate those risks, either by changes in operational procedures or by taking out appropriate insurance policies. Internal controls are in place, which are designed to safeguard the society's funds and other assets.

REVIEW OF ACTIVITIES

The railway open in March and was opened for 22 running days giving 29,694 passenger rides. Three days late in the season were affected by poor weather. Visits to the railway by a number of children's organisations took place, including disabled and autistic groups, where they could experience aspects of steam, electric and diesel locomotives, as well as enjoying free rides. We have continued to provide free tickets to disabled people, both adults and children. Work has continued during much of the year at the Ashton Court site to ensure that it is maintained in a safe and manageable condition. The Society's workshop, established a few years ago, now contains an arrangement of machinery and tooling.

In July the Society held the annual BRIMLEC competition testing the driver's ability to drive efficiently and one of our junior members put in a very credible performance coming second on his first attempt.

The Society organises a regular programme of talks at the Begbrook Community Centre and also held a small number of additional "Zoom" meetings. The topics included member's work in progress, and discussion topics presented by members as well as presentations by external speakers.

On a number of non-public running days at the Ashton Court Railway, the family of members have been encouraged to sample "hands on" experience behind various locomotives, including the chance of driving and maintaining them in a full railway setting.

The Society Workshop Program has continued whereby members, particularly those under 18 and/or those with very little workshop experience are each constructing a 16mm scale locomotive (*Ellie*) as a first project under the tuition of the Society's more experienced members.

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2025

DIRECTORS

The directors who served during the year were as follows:

Mr S P Birch (Retired 5th February 2025)
Mr N D Rogers (Elected 5th February 2025)
Mr D Wainwright
Mr L A Sadler

Note: The above Directors are also trustees of the charity

The company is limited by guarantee and does not have a Share Capital. Accordingly, no director held any interest in the share capital of the company during the year.

SMALL COMPANY EXEMPTIONS

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

FINANCIAL RESERVE

The Society continues to hold funds for the purpose of purchasing a new club hut, the maintenance of its locomotives some of which will require a significant overhaul through the winter months and the purchase of new Club Locomotives. A small reserve is kept to cover the railway expenditure during the winter months before income is received from our public running days

STATEMENT OF DIRECTORS' RESPONSIBILITIES


Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD

D Todman



Secretary

Date 5th January 2026

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2025

The company made no recognised gains or losses other than those reported in the Statement of Financial Activities.

		<u>2025</u>	<u>2024</u>
INCOMING RESOURCES	<u>Note</u>		
Activities in furtherance of the charity's objectives:		£	£
Subscriptions	2	11,143	8,319
Club General Income		1,140	3,497
Railway Income		48,197	50,979
Investment income:			
Gains on disposal of fixed assets		-	-
Other Incoming resources:			
Interest Received	4	<u>3,006</u>	<u>2,642</u>
TOTAL INCOMING RESOURCES		63,487	65,436
 RESOURCES EXPENDED			
Costs of activities in furtherance of the charity's objectives:			
Society operational costs		7,046	7,558
Event costs		-	-
Workshop costs		448	1,696
Railway operating expenditure		34,992	30,323
Depreciation	3	<u>2,218</u>	<u>4,016</u>
TOTAL RESOURCES EXPENDED		44,704	43,593
 NET INCOMING RESOURCES		18,783	21,843
 NET MOVEMENT OF FUNDS		18,783	21,843
Total funds brought forward		152,088	130,245
Total funds carried forward	10,11	170,871	152,088

The notes on pages 7 to 9 form part of these financial statements

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
ABBREVIATED BALANCE SHEET
FOR THE YEAR ENDED 31ST OCTOBER 2025

	Note	<u>2025</u> £	<u>2024</u> £
FIXED ASSETS			
Tangible assets	5	2,641	2,512
Investments		-	-
		<u>2,641</u>	<u>2,512</u>
CURRENT ASSETS			
Stocks		493	493
Debtors	7	1,296	
Investments		-	-
Cash at bank and in hand		<u>178,454</u>	<u>158,652</u>
		<u>180,244</u>	<u>159,145</u>
Prepayments and Accrued income		-	-
Creditors: amounts falling due within one year	8	<u>12,014</u>	<u>9,569</u>
Net current assets (liabilities)		<u>168,230</u>	<u>149,576</u>
Total Assets less current liabilities		<u>170,871</u>	<u>152,088</u>
Creditors: amounts falling due after more than one year		-	-
Provision for liabilities		-	-
Accruals and deferred income		-	-
Total net assets (liabilities)		<u>170,871</u>	<u>152,088</u>
Reserves			
Income and expenditure account		<u>170,871</u>	<u>152,088</u>
Members' funds		<u>170,871</u>	<u>152,088</u>

In approving these financial statements as directors of the company, we confirm that:

For the year ending 31 October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

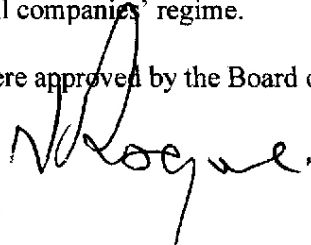
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts, and also the requirements of SORP 2000 relating to the preparation of accounts for Charities.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Board of Directors on 1st December 2025

Signed



Chairman –

The notes on pages 7 to 9 form part of these financial statements

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historic cost convention on a going concern basis.

Tangible fixed assets

Fixed assets are shown at historic cost, less accumulated depreciation.

Depreciation is provided, after taking account of grants receivable on a straight line basis.

The rate of depreciation is 20%.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

Corporation Tax is not provided, on the basis that the company, as a registered charity, is exempt.

Turnover

Turnover comprises subscription income from members together with the associated gift aid tax credit.

Cash flow statement

The company has taken advantage of the exemption within Financial Reporting Statement No.1 from producing a cash flow statement on the basis that it is a small company.

Recognition of liabilities

Liabilities are recognised as soon as a contractual obligation has been entered into. No grants are distributed by the charity.

Material Incoming Resources

Material incoming resources are recognised on a receivable basis.

2. TURNOVER

Turnover and the Net Incoming resources are attributable to subscriptions from members together with the associated gift aid tax credit. The Net Incoming Resources is shown after crediting other income from the operation of educational activities.

3. NET INCOMING RESOURCES

The Net Incoming Resources is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - Owned Assets	2,218	4,016
Profit on Disposal of Fixed Assets	-	-

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2025

4. INTEREST RECEIVABLE AND SIMILAR INCOME

	2025	2024
	£	£
Bank Interest receivable	3,006	2,642

5. TANGIBLE FIXED ASSETS

	Plant, Machinery & Buildings	Fixtures & Equipment	Total
	£	£	£
COST			
As at 1 November 2024	223,950	5,273	229,223
Additions during the year	2,346	0	2,346
At 31 October 2025	226,296	5,273	231,569
DEPRECIATION			
As at 1 November 2024	221,692	5,018	226,710
Additions during the year	2,091	127	2,218
At 31 October 2025	223,783	5,146	228,929
NET BOOK VALUES			
At 30 October 2024	2,258	255	2,513
At 31 October 2025	2,513	127	2,641

6. STAFF, DIRECTORS AND TRUSTEES REMUNERATION AND EXPENSES

No staff are employed, consequently there are no staff remuneration costs.

No Director or Trustee, nor any party connected with them received any remuneration or expenses during the year

7. DEBTORS

	2025	2024
	£	£
Gift Aid receivable	1296	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Ashton Court Rent	8,862	9,569
Begbrook Rent	1,152	-
Locomotive Boiler	<u>2,000</u>	-
Total	12,014	-

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2025

9. CALLED UP SHARE CAPITAL

The company is limited by guarantee and does not have a share capital.

10. RESERVES

	<u>2025</u>	<u>2024</u>
	£	£
Opening Member's Funds	152,088	130,245
Net Incoming Resources for the Financial Year	18,783	21,843
Closing member's funds	<u>170,871</u>	<u>152,088</u>

11. FUNDS

The funds represent the net assets of the company at the time it became a charity, together with the Net Incoming Resources generated since that date. This fund is available for expenditure in pursuance of the charity's objectives.

INDEPENDENT EXAMINERS REPORT

I report on the accounts of the charity for the year ended 31st October 2025, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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 the 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 my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act: or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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.


Adam Kelly FCCA

Date: 22 January 2026

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS

England & Wales - Charity number 1094274

Accounts

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2024

THE BRISTOL SOCIETY OF MODEL
AND EXPERIMENTAL ENGINEERS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2024

COMPANY REGISTERED NUMBER 02893778
REGISTERED CHARITY NUMBER 1094274

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2024

DIRECTORS

Mr S P Birch
Mr N D Rogers (Retired 7th February 2024)
Mr D Wainwright (Elected 7th February 2024)
Mr L A Sadler

COMPANY SECRETARY

Mr D Todman

REGISTERED OFFICE AND PRINCIPAL OFFICE OF THE CHARITY

33 Bibury Avenue,
Stoke Lodge,
Bristol BS34 6DF

CHARITIES NUMBER

1094274

COMPANY NUMBER

02893778

BANKERS

Unity Trust Bank plc
9 Brindley Place
Birmingham B1 2HB

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2024

The directors present their report and the Financial Statements for the year ended 31st October 2024.

PRINCIPAL ACTIVITY

The principal activity of the company is the construction and operation of models for educational purposes. The company is a company limited by guarantee, constituted under its memorandum and articles of association, which contain full details of the principal objects for which it is established. The company is also a Registered Charity.

ORGANISATIONAL STRUCTURE

The company is governed by its board of Directors, all of whom are trustees of the charity. This board is assisted by a general committee, which meets regularly to review the operations and needs of the company and charity. Wherever appropriate, separate committees are established to organise specific events, and the members of those committees are not necessarily also members of either the board or general committee and have delegated authority.

Appointments to the board and general committee are made by the membership in General meeting.

The board reviews and assesses the major risks to which the company and charity is exposed, and wherever possible seeks to mitigate those risks, either by changes in operational procedures or by taking out appropriate insurance policies. Internal controls are in place, which are designed to safeguard the society's funds and other assets.

REVIEW OF ACTIVITIES

The railway open in March and was opened for 21 running days giving 31,139 passenger rides. Four or five days were affected by poor weather. Visits to the railway by a number of children's organisations took place, including disabled and autistic groups, where they could experience aspects of steam, electric and diesel locomotives, as well as enjoying free rides. We have continued to provide free tickets to disabled people, both adults and children. Work has continued during much of the year at the Ashton Court site to ensure that it is maintained in a safe and manageable condition. The workshop, established a few years ago now, contains an arrangement of machinery and tooling.

In July The Society celebrated 40 years of the opening of the ground level track. The Society also held the annual BRIMLEC competition testing the driver's ability to drive efficiently and although he didn't win, one of our junior members put in a very credible performance on his first attempt

The Society organises a regular programme of talks at the Begbrook Community Centre and also held a small number of additional "Zoom" meetings. The topics included member's work in progress, and discussion topics presented by members as well as presentations by external speakers.

On a number of non-public running days at the Ashton Court Railway, the family of members have been encouraged to sample "hands on" experience behind various locomotives, including the chance of driving and maintaining them in a full railway setting.

The Society has now initiated a Workshop Program whereby members, particularly those under 18 and/or those with very little workshop experience to construct a 16mm locomotive (*Ellie*) under the tuition of the Society's more experienced members.

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2024

DIRECTORS

The directors who served during the year were as follows:

Mr S P Birch

Mr N D Rogers (Retired 7th February 2024)

Mr D Wainwright (Elected 7th February 2024)

Mr L A Sadler

Note: The above Directors are also trustees of the charity

The company is limited by guarantee and does not have a Share Capital. Accordingly, no director held any interest in the share capital of the company during the year.

SMALL COMPANY EXEMPTIONS

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

FINANCIAL RESERVE

The Society continues to hold funds for the purpose of purchasing a new club hut and the maintenance of its locomotives some of which will require a significant overhaul through the winter months. A small reserve is kept to cover the railway expenditure during the winter months before income is received from our public running days

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD

D Todman



Secretary

Date 21st November 2024

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2024

The company made no recognised gains or losses other than those reported in the Statement of Financial Activities.

		<u>2024</u>	<u>2023</u>
INCOMING RESOURCES	<u>Note</u>		
Activities in furtherance of the charity's objectives:		£	£
Subscriptions	2	8,319	8,726
Club General Income		3,497	1,205
Railway Income		50,979	38,666
Investment income:			
Gains on disposal of fixed assets		-	-
Other Incoming resources:			
Interest Received	4	<u>2,642</u>	<u>1,565</u>
TOTAL INCOMING RESOURCES		65,436	50,162
 RESOURCES EXPENDED			
Costs of activities in furtherance of the charity's objectives:			
Society operational costs		7,558	6,179
Exhibition & Event costs		-	-
Workshop costs		1,696	294
Railway operating expenditure		30,323	32,807
Depreciation	3	<u>4,016</u>	<u>4,244</u>
TOTAL RESOURCES EXPENDED		43,593	43,524
 NET INCOMING RESOURCES		21,843	6,638
 NET MOVEMENT OF FUNDS		21,843	6,638
Total funds brought forward		130,245	123,607
Total funds carried forward	10,11	152,088	130,245

The notes on pages 7 to 9 form part of these financial statements

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
ABBREVIATED BALANCE SHEET
FOR THE YEAR ENDED 31ST OCTOBER 2024

	Note	<u>2024</u> £	<u>2023</u> £
FIXED ASSETS			
Tangible assets	5	2,512	6,529
Investments		-	-
		<u>2,512</u>	<u>6,529</u>
CURRENT ASSETS			
Stocks		493	493
Debtors	7		
Investments		-	-
Cash at bank and in hand		158,652	130,055
		<u>159,145</u>	<u>130,548</u>
Prepayments and Accrued income		-	-
Creditors: amounts falling due within one year	8	9,569	6,832
Net current assets (liabilities)		<u>149,576</u>	<u>123,716</u>
Total Assets less current liabilities		<u>152,088</u>	<u>130,245</u>
Creditors: amounts falling due after more than one year		-	-
Provision for liabilities		-	-
Accruals and deferred income		-	-
Total net assets (liabilities)		<u>152,088</u>	<u>130,245</u>
Reserves			
Income and expenditure account		152,088	130,245
Members' funds		<u>152,088</u>	<u>130,245</u>

In approving these financial statements as directors of the company, we confirm that:

For the year ending 31 October 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts, and the requirements of SORP 2000 relating to the preparation of accounts for Charities.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Board of Directors on 4th November 2024

Signed



Chairman – S Birch

The notes on pages 7 to 9 form part of these financial statements

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2024

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historic cost convention on a going concern basis.

Tangible fixed assets

Fixed assets are shown at historic cost, less accumulated depreciation.

Depreciation is provided, after taking account of grants receivable on a straight line basis.

The rate of depreciation is 20%.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

Corporation Tax is not provided, on the basis that the company, as a registered charity, is exempt.

Turnover

Turnover comprises subscription income from members together with the associated gift aid tax credit.

Cash flow statement

The company has taken advantage of the exemption within Financial Reporting Statement No.1 from producing a cash flow statement on the basis that it is a small company.

Recognition of liabilities

Liabilities are recognised as soon as a contractual obligation has been entered into. No grants are distributed by the charity.

Material Incoming Resources

Material incoming resources are recognised on a receivable basis.

2. TURNOVER

Turnover and the Net Incoming resources are attributable to subscriptions from members together with the associated gift aid tax credit. The Net Incoming Resources is shown after crediting other income from the operation of educational activities.

3. NET INCOMING RESOURCES

The Net Incoming Resources is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - Owned Assets	4,016	4,244
Profit on Disposal of Fixed Assets	-	-

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2024

4. INTEREST RECEIVABLE AND SIMILAR INCOME

	2024	2023
	£	£
Bank Interest receivable	2,642	1,565

5. TANGIBLE FIXED ASSETS

	Plant, Machinery & Buildings	Fixtures & Equipment	Total
	£	£	£
COST			
As at 1 November 2023	223,950	5,273	229,223
Additions during the year	0	0	0
At 31 October 2024	223,950	5,273	229,223
DEPRECIATION			
As at 1 November 2023	217,803	4,891	222,694
Additions during the year	3,889	127	4,016
At 31 October 2024	221,692	5,018	226,710
NET BOOK VALUES			
At 31 October 2023	6,147	382	6,529
At 31 October 2024	2,258	255	2,512

6. STAFF, DIRECTORS AND TRUSTEES REMUNERATION AND EXPENSES

No staff are employed, consequently there are no staff remuneration costs.

No Director or Trustee, nor any party connected with them received any remuneration or expenses during the year

7. DEBTORS

2024	2023
£	£
-	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Ashton Court Rent	9,569	6,103

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2024

9. CALLED UP SHARE CAPITAL

The company is limited by guarantee and does not have a share capital.

10. RESERVES

	<u>2024</u>	<u>2023</u>
	£	£
Opening Member's Funds	130,245	123,607
Net Incoming Resources for the Financial Year	21,843	6,638
Closing member's funds	<u>152,088</u>	<u>130,245</u>

11. FUNDS

The funds represent the net assets of the company at the time it became a charity, together with the Net Incoming Resources generated since that date. This fund is available for expenditure in pursuance of the charity's objectives.

INDEPENDENT EXAMINERS REPORT

I report on the accounts of the charity for the year ended 31st October 2024, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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 the 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 my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act: or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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.



Adam Kelly FCCA

Date: 27 January 2025

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS

England & Wales - Charity number 1094274

Accounts

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2023

THE BRISTOL SOCIETY OF MODEL
AND EXPERIMENTAL ENGINEERS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2023

COMPANY REGISTERED NUMBER 02893778
REGISTERED CHARITY NUMBER 1094274

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2023

DIRECTORS

Mr S P Birch
Mr N D Rogers
Mr L A Sadler

COMPANY SECRETARY

Mr D Todman

REGISTERED OFFICE AND PRINCIPAL OFFICE OF THE CHARITY

33 Bibury Avenue,
Stoke Lodge,
Bristol BS34 6DF

CHARITIES NUMBER

1094274

COMPANY NUMBER

02893778

BANKERS

Unity Trust Bank plc
9 Brindley Place
Birmingham B1 2HB

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2023

The directors present their report and the Financial Statements for the year ended 31st October 2023.

PRINCIPAL ACTIVITY

The principal activity of the company is the construction and operation of models for educational purposes. The company is a company limited by guarantee, constituted under its memorandum and articles of association, which contain full details of the principal objects for which it is established. The company is also a Registered Charity.

ORGANISATIONAL STRUCTURE

The company is governed by its board of Directors, all of whom are trustees of the charity. This board is assisted by a general committee, which meets regularly to review the operations and needs of the company and charity. Wherever appropriate, separate committees are established to organise specific events, and the members of those committees are not necessarily also members of either the board or general committee and have delegated authority.

Appointments to the board and general committee are made by the membership in General meeting.

The board reviews and assesses the major risks to which the company and charity is exposed, and wherever possible seeks to mitigate those risks, either by changes in operational procedures or by taking out appropriate insurance policies. Internal controls are in place, which are designed to safeguard the society's funds and other assets.

REVIEW OF ACTIVITIES

With threats and restrictions of the Covid pandemic now in the past the Society was able to carry out its normal range of activities during 2023.

This year we celebrated 50 years at our Ashton Court Miniature Railway site and was marked by hosting the annual prestigious IMLEC Competition which attracted entrants from all over the UK. The Society also celebrated the event by holding a special Club Day to mark the event.

The railway open in March and was opened for 21 running days giving 23,795 passenger rides. Four or five days were affected by poor weather, 2 of those days were severely curtailed. Visits to the railway by a number of children's organisations took place, including disabled and autistic groups, where they could experience aspects of steam, electric and diesel locomotives, as well as enjoying free rides. We have continued to provide free tickets to disabled people, both adults and children. Work has continued during much of the year at the Ashton Court site to ensure that it is maintained in a safe and manageable condition. The workshop, established a few years ago now contains an arrangement of machinery and tooling.

The Society organises a regular programme of talks at the Begbrook Community Centre and also held a small number of additional "Zoom" meetings. The topics included member's work in progress, and discussion topics presented by members as well as presentations by external speakers.

On a number of non-public running days at the Ashton Court Railway, the family of members have been encouraged to sample "hands on" experience behind various locomotives, including the chance of driving and maintaining them in a full railway setting.

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2023

DIRECTORS

The directors who served during the year were as follows:

Mr S P Birch
Mr N D Rogers
Mr L A Sadler

Note: The above Directors are also trustees of the charity

The company is limited by guarantee, and does not have a Share Capital. Accordingly, no director held any interest in the share capital of the company during the year.

SMALL COMPANY EXEMPTIONS

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

FINANCIAL RESERVE

The Society continues to hold funds for the purpose of purchasing a site for the railway to improve upon its facilities as a Charity Organisation.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD



D Todman
Secretary

Date 6th December 2023

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2023

The company made no recognised gains or losses other than those reported in the Statement of Financial Activities.

	<u>Note</u>	<u>2023</u>	<u>2022</u>
INCOMING RESOURCES			
Activities in furtherance of the charity's objectives:		£	£
Subscriptions	2	8,726	8,888
Club General Income		1,205	1,951
Railway Income		38,666	37,860
Investment income:			
Gains on disposal of fixed assets		-	-
Other Incoming resources:			
Interest Received	4	<u>1,565</u>	<u>196</u>
TOTAL INCOMING RESOURCES		50,162	48,896
 RESOURCES EXPENDED			
Costs of activities in furtherance of the charity's objectives:			
Society operational costs		6,179	7,102
Exhibition & Event costs		-	-
Workshop costs		294	215
Railway operating expenditure		32,807	24,361
Depreciation	3	<u>4,244</u>	<u>4,954</u>
TOTAL RESOURCES EXPENDED		43,524	36,631
 NET INCOMING RESOURCES		6,638	12,265
 NET MOVEMENT OF FUNDS		6,638	12,265
Total funds brought forward		123,607	111,343
Total funds carried forward	10,11	130,245	123,607

The notes on pages 7 to 9 form part of these financial statements

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
ABBREVIATED BALANCE SHEET
FOR THE YEAR ENDED 31ST OCTOBER 2023

	Note	<u>2023</u> £	<u>2022</u> £
FIXED ASSETS			
Tangible assets	5	6,529	9,890
Investments		-	-
		<u>6,529</u>	<u>9,890</u>
CURRENT ASSETS			
Stocks		493	493
Debtors	7		
Investments		-	-
Cash at bank and in hand		130,055	119,321
		<u>130,548</u>	<u>119,814</u>
Prepayments and Accrued income		-	-
Creditors: amounts falling due within one year	8	6,832	6,097
Net current assets (liabilities)		<u>123,716</u>	<u>113,718</u>
Total Assets less current liabilities		<u>130,245</u>	<u>123,607</u>
Creditors: amounts falling due after more than one year		-	-
Provision for liabilities		-	-
Accruals and deferred income		-	-
Total net assets (liabilities)		<u>130,245</u>	<u>123,607</u>
Reserves			
Income and expenditure account		<u>130,245</u>	<u>123,607</u>
Members' funds		<u>130,245</u>	<u>123,607</u>

In approving these financial statements as directors of the company, we confirm that:

For the year ending 31 October 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts, and also the requirements of SORP 2000 relating to the preparation of accounts for Charities.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Board of Directors on 6th November 2023

Signed



Chairman – 6th December 2023

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2023

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historic cost convention on a going concern basis.

Tangible fixed assets

Fixed assets are shown at historic cost, less accumulated depreciation.

Depreciation is provided, after taking account of grants receivable on a straight line basis.

The rate of depreciation is 20%.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

Corporation Tax is not provided, on the basis that the company, as a registered charity, is exempt.

Turnover

Turnover comprises subscription income from members together with the associated gift aid tax credit.

Cash flow statement

The company has taken advantage of the exemption within Financial Reporting Statement No.1 from producing a cash flow statement on the basis that it is a small company.

Recognition of liabilities

Liabilities are recognised as soon as a contractual obligation has been entered into. No grants are distributed by the charity.

Material Incoming Resources

Material incoming resources are recognised on a receivable basis.

2. TURNOVER

Turnover and the Net Incoming resources are attributable to subscriptions from members together with the associated gift aid tax credit. The Net Incoming Resources is shown after crediting other income from the operation of educational activities.

3. NET INCOMING RESOURCES

The Net Incoming Resources is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - Owned Assets	4,244	4,954
Profit on Disposal of Fixed Assets	-	-

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2023

4. INTEREST RECEIVABLE AND SIMILAR INCOME

	2023	2022
	£	£
Bank Interest receivable	1,565	196

5. TANGIBLE FIXED ASSETS

	Plant, Machinery & Buildings	Fixtures & Equipment	Total
	£	£	£
COST			
As at 31 October 2022	223,066	5,273	228,339
Additions during the year	884	0	884
At 31 October 2023	223,950	5,273	229,223
DEPRECIATION			
As at 31 October 2022	213,686	4,764	218,450
Additions during the year	4,117	127	4,244
At 31 October 2023	217,803	4,891	222,694
NET BOOK VALUES			
At 30 October 2022	9,380	510	9,890
At 31 October 2023	6,147	382	6,529

6. STAFF, DIRECTORS AND TRUSTEES REMUNERATION AND EXPENSES

No staff are employed, consequently there are no staff remuneration costs.

No Director or Trustee, nor any party connected with them received any remuneration or expenses during the year

7. DEBTORS

2023	2022
£	£
-	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Ashton Court Rent	6,103	6,097
St John Ambulance	729	-

9. CALLED UP SHARE CAPITAL

The company is limited by guarantee and does not have a share capital.

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2023

10. RESERVES

	£
At 1st November 2022	123,607
Net Incoming Resources	<u>6,638</u>
At 31 st October 2023	130,245

11. FUNDS

The funds represent the net assets of the company at the time it became a charity, together with the Net Incoming Resources generated since that date. This fund is available for expenditure in pursuance of the charity's objectives.

INDEPENDENT EXAMINERS REPORT

I report on the accounts of the charity for the year ended 31st October 2023, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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 the 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 my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act: or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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.



Adam Kelly FCCA

Date: 15 January 2024

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS

England & Wales - Charity number 1094274

Accounts

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2022

THE BRISTOL SOCIETY OF MODEL
AND EXPERIMENTAL ENGINEERS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2022

COMPANY REGISTERED NUMBER 02893778
REGISTERED CHARITY NUMBER 1094274

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2022

DIRECTORS

Mr S P Birch
Mr N D Rogers
Mr L A Sadler

COMPANY SECRETARY

Mr D Todman

REGISTERED OFFICE AND PRINCIPAL OFFICE OF THE CHARITY

33 Bibury Avenue,
Stoke Lodge,
Bristol BS34 6DF

CHARITIES NUMBER

1094274

COMPANY NUMBER

02893778

BANKERS

Unity Trust Bank plc
9 Brindley Place
Birmingham B1 2HB

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2022

The directors present their report and the Financial Statements for the year ended 31st October 2022.

PRINCIPAL ACTIVITY

The principal activity of the company is the construction and operation of models for educational purposes. The company is a company limited by guarantee, constituted under its memorandum and articles of association, which contain full details of the principal objects for which it is established. The company is also a Registered Charity.

ORGANISATIONAL STRUCTURE

The company is governed by its board of Directors, all of whom are trustees of the charity. This board is assisted by a general committee, which meets regularly to review the operations and needs of the company and charity. Wherever appropriate, separate committees are established to organise specific events, and the members of those committees are not necessarily also members of either the board or general committee and have delegated authority.

Appointments to the board and general committee are made by the membership in General meeting.

The board reviews and assesses the major risks to which the company and charity is exposed, and wherever possible seeks to mitigate those risks, either by changes in operational procedures or by taking out appropriate insurance policies. Internal controls are in place, which are designed to safeguard the society's funds and other assets.

REVIEW OF ACTIVITIES

With threats and restrictions of the Covid pandemic in retreat the Society was able to carry out most of its activities during 2022.

The railway open in March and was opened for 22 running days giving 27,467 passenger rides. Two or three days were affected by poor weather. Visits to the railway by a number of children's organisations took place, including disabled and autistic groups, where they could experience aspects of steam, electric and diesel locomotives, as well as enjoying free rides. We have continued to provide free tickets to disabled people, both adults and children. Work has continued during much of the year at the Ashton Court site to ensure that it is maintained in a safe and manageable condition. The workshop, established a few years ago now contains an arrangement of machinery and tooling.

The Society resumed its regular programme of talks at the Begbrook Community Centre in December 2020 and these alternated with monthly "Zoom" meetings. The topics included member's work in progress, and discussion topics presented by members as well as presentations by external speakers.

On a number of non-public running days at the Ashton Court Railway, the family of members have been encouraged to sample "hands on" experience behind various locomotives, including the chance of driving and maintaining them in a full railway setting.

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2022

DIRECTORS

The directors who served during the year were as follows:

Mr S P Birch
Mr N D Rogers
Mr L A Sadler
Ms R Strong – resigned 02/02/2022

Note: The above Directors are also trustees of the charity

The company is limited by guarantee, and does not have a Share Capital. Accordingly, no director held any interest in the share capital of the company during the year.

SMALL COMPANY EXEMPTIONS

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

FINANCIAL RESERVE

The Society continues to hold funds for the purpose of purchasing a site for the railway to improve upon its facilities as a Charity Organisation.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD

D Todman



Secretary

Date 9th December 2022

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2022

The company made no recognised gains or losses other than those reported in the Statement of Financial Activities.

		<u>2022</u>	<u>2,021</u>
INCOMING RESOURCES	<u>Note</u>		
Activities in furtherance of the charity's objectives:		£	£
Subscriptions	2	8,888	7,587
Club General Income		1,951	280
Railway Income		37,860	23,175
Investment income:			
Gains on disposal of fixed assets		-	0
Other Incoming resources:			
Interest Received	4	<u>196</u>	<u>91</u>
TOTAL INCOMING RESOURCES		48,896	31,133
 RESOURCES EXPENDED			
Costs of activities in furtherance of the charity's objectives:			
Society operational costs		7,102	5,481
Exhibition & Event costs		-	-
Workshop costs		215	278
Railway operating expenditure		24,361	16,973
Depreciation	3	<u>4,954</u>	<u>7,909</u>
TOTAL RESOURCES EXPENDED		36,631	30,641
 NET INCOMING RESOURCES		12,265	491
 NET MOVEMENT OF FUNDS		12,265	491
Total funds brought forward		111,343	110,851
Total funds carried forward	10,11	123,607	111,343

The notes on pages 7 to 9 form part of these financial statements

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
ABBREVIATED BALANCE SHEET
FOR THE YEAR ENDED 31ST OCTOBER 2022

	Note	<u>2022</u> £	<u>2,021</u> £
FIXED ASSETS			
Tangible assets	5	9,890	12,792
Investments		-	-
		9,890	12,792
CURRENT ASSETS			
Stocks		493	493
Debtors	7		
Investments		-	-
Cash at bank and in hand		119,321	100,692
		119,814	101,186
Prepayments and Accrued income		-	-
Creditors: amounts falling due within one year	8	6,097	2,634
Net current assets (liabilities)		113,718	98,551
Total Assets less current liabilities		123,607	111,343
Creditors: amounts falling due after more than one year		-	-
Provision for liabilities		-	-
Accruals and deferred income		-	-
Total net assets (liabilities)		123,607	111,343
Reserves			
Income and expenditure account		123,607	111,343
Members' funds		123,607	111,343

In approving these financial statements as directors of the company, we confirm that:

For the year ending 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts, and also the requirements of SORP 2000 relating to the preparation of accounts for Charities.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Board of Directors on 6th December 2022

Signed



Steve Birch, Chairman – 9th December 2022

The notes on pages 7 to 9 form part of these financial statements

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2022

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historic cost convention on a going concern basis.

Tangible fixed assets

Fixed assets are shown at historic cost, less accumulated depreciation.

Depreciation is provided, after taking account of grants receivable on a straight line basis.

The rate of depreciation is 20%.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

Corporation Tax is not provided, on the basis that the company, as a registered charity, is exempt.

Turnover

Turnover comprises subscription income from members together with the associated gift aid tax credit.

Cash flow statement

The company has taken advantage of the exemption within Financial Reporting Statement No.1 from producing a cash flow statement on the basis that it is a small company.

Recognition of liabilities

Liabilities are recognised as soon as a contractual obligation has been entered into. No grants are distributed by the charity.

Material Incoming Resources

Material incoming resources are recognised on a receivable basis.

2. TURNOVER

Turnover and the Net Incoming resources are attributable to subscriptions from members together with the associated gift aid tax credit. The Net Incoming Resources is shown after crediting other income from the operation of educational activities.

3. NET INCOMING RESOURCES

The Net Incoming Resources is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - Owned Assets	4,954	7,909
Profit on Disposal of Fixed Assets	-	-

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2022

4. INTEREST RECEIVABLE AND SIMILAR INCOME

	2022	2021
	£	£
Bank Interest receivable	196	91

5. TANGIBLE FIXED ASSETS

	Plant, Machinery & Buildings	Fixtures & Equipment	Total
	£	£	£
COST			
As at 31 October 2021	221,651	4,636	226,287
Additions during the year	1,415	637	2,052
At 31 October 2022	223,066	5,273	228,339
DEPRECIATION			
As at 31 October 2021	208,860	4,636	213,496
Additions during the year	4,826	127	4,954
At 31 October 2022	213,686	4,764	218,450
NET BOOK VALUES			
At 30 October 2021	12,792	0	12,792
At 31 October 2022	9,380	510	9,890

6. STAFF, DIRECTORS AND TRUSTEES REMUNERATION AND EXPENSES

No staff are employed, consequently there are no staff remuneration costs.

No Director or Trustee, nor any party connected with them received any remuneration or expenses during the year

7. DEBTORS

2022	2021
£	£
-	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Ashton Court Rent & Taxation	6,097	3,634

9. CALLED UP SHARE CAPITAL

The company is limited by guarantee and does not have a share capital.

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2022

10. RESERVES

	£
At 1st November 2021	111,343
Net Incoming Resources	<u>12,265</u>
At 31 st October 2022	123,607

11. FUNDS

The funds represent the net assets of the company at the time it became a charity, together with the Net Incoming Resources generated since that date. This fund is available for expenditure in pursuance of the charity's objectives

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2022

INDEPENDENT EXAMINERS REPORT

I report on the accounts of the charity for the year ended 31st October 2022, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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 the 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 my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act: or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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.


Adam Kelly FCCA

Date: 26 January 2023

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS

England & Wales - Charity number 1094274

Accounts

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2021

THE BRISTOL SOCIETY OF MODEL
AND EXPERIMENTAL ENGINEERS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2021

COMPANY REGISTERED NUMBER 02893778
REGISTERED CHARITY NUMBER 1094274

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2021

DIRECTORS

Mr R J Norbury
Mr N D Rogers
Ms R Strong
Mr L A Sadler

COMPANY SECRETARY

Mr D Todman

REGISTERED OFFICE AND PRINCIPAL OFFICE OF THE CHARITY

33 Bibury Avenue,
Stoke Lodge,
Bristol BS34 6DF

CHARITIES NUMBER

1094274

COMPANY NUMBER

02893778

BANKERS

Unity Trust Bank plc
9 Brindley Place
Birmingham B1 2HB

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2021

The directors present their report and the Financial Statements for the year ended 31st October 2021.

PRINCIPAL ACTIVITY

The principal activity of the company is the construction and operation of models for educational purposes. The company is a company limited by guarantee, constituted under its memorandum and articles of association, which contain full details of the principal objects for which it is established. The company is also a Registered Charity.

ORGANISATIONAL STRUCTURE

The company is governed by its board of Directors, all of whom are trustees of the charity. This board is assisted by a general committee, which meets regularly to review the operations and needs of the company and charity. Wherever appropriate, separate committees are established to organise specific events, and the members of those committees are not necessarily also members of either the board or general committee and have delegated authority.

Appointments to the board and general committee are made by the membership in General meeting.

The board reviews and assesses the major risks to which the company and charity is exposed, and wherever possible seeks to mitigate those risks, either by changes in operational procedures or by taking out appropriate insurance policies. Internal controls are in place, which are designed to safeguard the society's funds and other assets.

REVIEW OF ACTIVITIES

Due to government restrictions introduced in late 2020 that carried through to the early months of 2021, the Society was unable to carry out many of its activities in an unrestricted way.

The railway was able to open in April and operated in a manner that was commensurate with government guidelines. This resulted in a significant reduction in passenger numbers which didn't start to improve until mid-summer 2021 when the remaining restrictions became advisory only. Two or three days were also affected by poor weather. The railway was open for 19 public running days and gave 15,032 passenger rides, this being significantly reduced from pre-pandemic days. Visits to the railway by a number of children's organisations took place, including disabled and autistic groups, where they could experience aspects of steam, electric and diesel locomotives, as well as enjoying free rides. We have continued to provide free tickets to disabled people, both adults and children. Work has continued during much of the year at the Ashton Court site to ensure that it is maintained in a safe and manageable condition. The workshop, established a few years ago now contains an arrangement of machinery and tooling.

The Society has been unable to hold its regular programme of talks at the Begbrook Community Centre since March 2020. Instead the Society held regular "Zoom" meetings covering a number of topics including member's work in progress, and discussion topics presented by members as well as the occasional external speaker.

On a number of non-public running days at the Ashton Court Railway, the family of members have been encouraged to sample "hands on" experience behind various locomotives, including the chance of driving and maintaining them in a full railway setting.

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2021

DIRECTORS

The directors who served during the year were as follows:

Mr R J Norbury - Resigned 19th August 2021
Mr N D Rogers
Ms R Strong
Mr L A Sadler - Appointed 26th August 2021

Note: The above Directors are also trustees of the charity

The company is limited by guarantee, and does not have a Share Capital. Accordingly, no director held any interest in the share capital of the company during the year.

SMALL COMPANY EXEMPTIONS

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

FINANCIAL RESERVE

The Society continues to hold funds for the purpose of purchasing a site for the railway to improve upon its facilities as a Charity Organisation.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD

D Todman



Secretary

Date 6th January 2022

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2021

		<u>2021</u>	<u>2020</u>
INCOMING RESOURCES	<u>Note</u>		
Activities in furtherance of the charity's objectives:		£	£
Subscriptions	2	7,587	7,694
Club General Income		280	50
Railway Income		23,175	4,441
Investment income:			
Gains on disposal of fixed assets		-	-
Other Incoming resources:			
Interest Received	4	<u>91</u>	<u>341</u>
TOTAL INCOMING RESOURCES		31,133	12,525
 RESOURCES EXPENDED			
Costs of activities in furtherance of the charity's objectives:			
Society operational costs		5,481	4,851
Exhibition & Event costs		-	-
Workshop costs		278	821
Railway operating expenditure		16,973	13,088
Depreciation	3	<u>7,909</u>	<u>7,173</u>
TOTAL RESOURCES EXPENDED		30,641	25,934
 NET INCOMING RESOURCES		491	-13,409
 NET MOVEMENT OF FUNDS		491	-13,409
Total funds brought forward		110,851	124,260
Total funds carried forward	10,11	111,343	110,851

The company made no recognised gains or losses other than those reported in the Statement of Financial Activities.

The notes on pages 7 to 9 form part of these financial statements

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
ABBREVIATED BALANCE SHEET
FOR THE YEAR ENDED 31ST OCTOBER 2021

	Note	<u>2021</u>	<u>2020</u>
		£	£
FIXED ASSETS			
Tangible assets	5	12,792	14,891
Investments		-	-
		<u>12,792</u>	<u>14,891</u>
CURRENT ASSETS			
Stocks		493	493
Debtors	7		
Investments		-	-
Cash at bank and in hand		100,692	95,810
		<u>101,186</u>	<u>96,303</u>
Prepayments and Accrued income		-	-
Creditors: amounts falling due within one year	8	2,634	343
Net current assets (liabilities)		<u>98,551</u>	<u>95,960</u>
Total Assets less current liabilities		<u>111,343</u>	<u>110,851</u>
Creditors: amounts falling due after more than one year		-	-
Provision for liabilities		-	-
Accruals and deferred income		-	-
Total net assets (liabilities)		<u>111,343</u>	<u>110,851</u>
Reserves			
Income and expenditure account		111,343	110,851
Members' funds		<u>111,343</u>	<u>110,851</u>

In approving these financial statements as directors of the company, we confirm that:

For the year ending 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:


- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts, and also the requirements of SORP 2000 relating to the preparation of accounts for Charities.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Board of Directors on 9th November 2021

Signed



 Chairman – 6th January 2022

The notes on pages 7 to 9 form part of these financial statements

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2021

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historic cost convention on a going concern basis.

Tangible fixed assets

Fixed assets are shown at historic cost, less accumulated depreciation.

Depreciation is provided, after taking account of grants receivable on a straight line basis.

The rate of depreciation is 20%.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

Corporation Tax is not provided, on the basis that the company, as a registered charity, is exempt.

Turnover

Turnover comprises subscription income from members together with the associated gift aid tax credit.

Cash flow statement

The company has taken advantage of the exemption within Financial Reporting Statement No.1 from producing a cash flow statement on the basis that it is a small company.

Recognition of liabilities

Liabilities are recognised as soon as a contractual obligation has been entered into. No grants are distributed by the charity.

Material Incoming Resources

Material incoming resources are recognised on a receivable basis.

2. TURNOVER

Turnover and the Net Incoming resources are attributable to subscriptions from members together with the associated gift aid tax credit. The Net Incoming Resources is shown after crediting other income from the operation of educational activities.

3. NET INCOMING RESOURCES

The Net Incoming Resources is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation – owned assets	7,909	7,173
Profit on Disposal of Fixed assets	-	-

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2021

4. INTEREST RECEIVABLE AND SIMILAR INCOME

	2021	2020
	£	£
Bank Interest receivable	91	341

5. TANGIBLE FIXED ASSETS

	Plant, Machinery & Buildings	Fixtures & Equipment	Total
	£	£	£
COST			
As at 31 October 2020	215,843	4,636	220,479
Additions during the year	5,809	0	5,809
At 31 October 2021	221,651	4,636	226,287
DEPRECIATION			
As at 31 October 2020	201,028	4,559	205,587
Additions during the year	7,832	77	7,909
At 31 October 2021	208,860	4,636	213,496
NET BOOK VALUES			
At 30 October 2020	14,814	77	14,891
At 31 October 2021	12,792	0	12,792

6. STAFF, DIRECTORS AND TRUSTEES REMUNERATION AND EXPENSES

No staff are employed, consequently there are no staff remuneration costs.

No Director or Trustee, nor any party connected with them received any remuneration or expenses during the year

7. DEBTORS

	2020	2019
	£	£
	-	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2020
	£	£
Ashton Court rent & S North	2,634	343

9. CALLED UP SHARE CAPITAL

The company is limited by guarantee and does not have a share capital.

THE BRISTOL SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2021

10. RESERVES

At 1st November 2020	110,851
Net Incoming Resources	<u>491</u>
At 31 st October 2021	111,343

11. FUNDS

The funds represent the net assets of the company at the time it became a charity, together with the Net Incoming Resources generated since that date. This fund is available for expenditure in pursuance of the charity's objectives

Independent examiner's report to the trustees of the Bristol Society of Model and Experimental Engineers for the Year ended 31 October 2021

Responsibilities and basis of report

As the charity trustees of the BSMEE 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 2011 Act and in carrying out my examination I have followed the 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.



Signed:
Name: Bob Lilley
Address: 15 Glenavon Park, Bristol, BS9 1RS

Date: 20 November 2021