

WESTON-SUPER-MARE LIONS CLUB (CIO)

England & Wales · Charity number 1182704

Details

Status Registered

Legal form CIO

Registered 2019-03-29

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

Contact

Address 19 Monks Hill
Weston-Super-Mare
BS22 9RQ

Phone 01934625765

Email secretary@wsmlions.co.uk

Website www.wsmlions.co.uk

Activities

Objects: THE OBJECTS OF THE CLUB ARE SUCH PURPOSES AS ARE EXCLUSIVELY CHARITABLE IN ENGLAND & WALES, INCLUDING IN PARTICULAR:THE ADVANCEMENT OF CITIZENSHIP BY:PROMOTING THE PRINCIPLES OF GOOD CITIZENSHIP;ENCOURAGING MEMBERS TO TAKE AN ACTIVE INTEREST IN THE CIVIC, CULTURAL, SOCIAL AND MORAL WELFARE OF THE COMMUNITY; PROVIDING A FORUM FOR THE OPEN DISCUSSION OF ALL MATTERS OF PUBLIC INTEREST; PROVIDED THAT PARTISAN POLITICS AND SECTARIAN RELIGION SHALL NOT BE DEBATED BY MEMBERS;ENCOURAGING SERVICE-MINDED PEOPLE TO SERVE THEIR COMMUNITY WITHOUT PERSONAL REWARD AND ENCOURAGING THE PROMOTION OF HIGH ETHICAL STANDARDS IN COMMERCE, INDUSTRY, PROFESSIONS, PUBLIC WORKS AND PRIVATE ENDEAVOURS; SUPPORTING YOUTH TO DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS;PROMOTING THE VOLUNTARY SECTOR FOR THE PUBLIC BENEFIT BY ASSOCIATING WITH LOCAL AUTHORITIES IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION TO IMPROVE THE CONDITIONS OF LIFE OF PEOPLE IN LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES;PROMOTING VOLUNTEERING;THE RELIEF OF POVERTY AND THE RELIEF OF THOSE IN NEED IN PARTICULAR BY PROVIDING HUMANITARIAN AID AND DISASTER RELIEF;THE ADVANCEMENT OF HEALTH OR THE SAVING OF LIVES BY PREVENTING AVOIDABLE BLINDNESS, ASSISTING DISABLED PEOPLE TO LEAD INDEPENDENT LIVES OR HELPING TO PREVENT OR MANAGE HEALTH ISSUES;PROMOTING FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT; AND/ORPROMOTING COMMUNITY PARTICIPATION IN HEALTHY RECREATION.

Activities: General Charitable Purposes including giving grants to young or elderly people, people with disabilities and the general public. Also making grants to other organisations and taking part in other charitable activities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- North Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£153,117	£181,524	-	-
2024-06-30	£147,985	£138,889	-	-
2023-06-30	£1,539,640	£1,259,620	£60,038	0
2022-06-30	£70,027	£78,687	-	-
2021-06-30	£11,323	£18,291	-	-
2020-06-30	£128,333	£123,888	-	-

Trustees

Name	Role	Appointed
Christopher David Nelson		2019-07-01
Grant Parris		2023-07-01
Joanne Sara Underhay MJF		2021-07-01
Katheryn Deborah Bach		2025-01-13
Paul Middleton		2020-07-01
Richard Berry		2025-07-01

WESTON-SUPER-MARE LIONS CLUB (CIO)

England & Wales - Charity number 1182704

Accounts

Weston-super-Mare Lions Club (CIO)
Report and unaudited financial statements
for the year ended 30th June 2025
Charity No. 1182704

Brooking Ruse
Chartered Accountants
2 Stafford Place
Weston-super-Mare
Somerset, BS23 2QZ.

Weston-super-Mare Lions Club (CIO)

Contents	Pages
Trustees' report	1 - 3
Accountants' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the unaudited financial statements	7 - 8

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees

The trustees present their report together with the unaudited financial statements for the year ended 30th June 2025.

Administrative details

Weston-super-Mare Lions Club is a registered Charitable Incorporated Organisation (CIO) number 1182704.

The administrative office and operational address is:

Weston-super-Mare Lions Club
19 Monks Hill
Weston-super-Mare
Somerset
BS22 9RQ.

Trustees

Paul Middleton
Christopher Nelson
Joanne Underhay
Grant Parris
Brett Parkin – resigned 30/06/2024
Martin Williams – resigned 30/06/2025
Richard Berry – appointed 01/07/2025
Katheryn Bach – appointed 13/01/2025

Reporting accountants

Brooking Ruse
Chartered Accountants
2 Stafford Place
Weston-super-Mare
Somerset
BS23 2QZ.

Bankers

HSBC Bank plc
30 High Street
Weston-super-Mare
Somerset
BS23 1JE.

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees ...continued

Purposes and aims

Our charity's purposes are set out in the charity's constitution dated 29th March 2019.

We aim to:

- Advance citizenship by promoting the principles of good citizenship, encouraging members to take an active interest in the civic, cultural, social and moral welfare of the community. We aim to support youth to develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals whilst promoting the voluntary sector for the public benefit by associating with local authorities in a common effort to advance education and provide facilities in the interests of social welfare for recreation or other leisure time occupation to improve the conditions of people in local, national and international communities.

Structure, governance and management

On 29th March 2019 Weston-super-Mare Lions Club was registered as a Charitable Incorporated Organisation (CIO) number 1182704. On that date Weston-super-Mare Lions Club and their Charitable Trust Fund (charity number 1063936) transferred their assets to the CIO which commenced activities on that date.

There must be at least 3 trustees. Apart from the first trustees, every trustee must be elected by a resolution of the members at a meeting in accordance with clause 14 of the charity's constitution. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity and further the purposes and aims of the charity detailed above.

The trustees are also responsible for identifying major risks to which the charity is exposed. They believe systems have been established to manage those risks.

Public benefit

The charity trustees are of the opinion that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees ...continued

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

Achievements during the year

Again, our Real Ale and Cider Festival proved to be one of the best events in Weston attracting 1000's of locals and visitors to the town. We have been able to support many national charities such as Prostate UK and Pancreatic Cancer UK along with some local good causes such as OurWayOurSay and the Young Carers who look after our families and communities.

Another wonderful year for the Club, with extraordinary success at the Real Ale & Cider Festival due to some wonderful weather. Our excellent association with Puxton Park continues with another very well organised "MudMaster" obstacle course run.

Overall, the Club is in a very strong position with a stream of volunteers offering to fill the senior roles and the recently acquired management of the Weston Carnival should keep us busy for many years ahead.

Reserves

The deficit for the year of £28,407 has been deducted from the balance brought forward at 1st July 2024 of £69,134 resulting in a balance carried forward of £40,727 to future accounting years. The trustees hope to build reserves to ensure adequate resources for activities to continue for a minimum of twelve months.

This report was approved by the Board on 27th May 2026 and signed on its behalf by

Chris Nelson

Christopher Nelson
Trustee

Independent examiner's report to the trustees of Weston-super-Mare Lions Club (CIO)

I report to the trustees on my examination of the accounts of Weston-super-Mare Lions Club for the year ended 30th June 2025, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees 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 Trustee's accounts carried out under section 145 of the 2011 Act and 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

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 charity 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.

Robbie Orr

Robert Orr,
Brooking Ruse,
Chartered Accountants,
2 Stafford Place,
Weston-super-Mare,
Somerset, BS23 2QZ.

Date 27th May 2026

SM.CB.04272

Weston-super-Mare Lions Club (CIO)

Statement of financial activities for the year ended 30th June 2025

	Notes	2025	2024
		£	£
Incoming resources			
Fundraising		143,376	138,139
Subscriptions		9,428	8,902
Sundry		313	944
		153,117	147,985
Resources expended			
Charitable donations		41,988	38,554
Fundraising costs		136,651	95,864
Governance costs		250	-
Sundry		2,635	4,471
		181,524	138,889
Net incoming/(outgoing) resources	4	(28,407)	9,096

All funds are unrestricted

The notes on pages 7 to 8 form an integral part of these financial statements.

Weston-super-Mare Lions Club (CIO)

Balance Sheet as at 30th June 2025

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		40,977	69,134
Net current assets		<u>40,977</u>	<u>69,134</u>
Current liabilities			
Accruals		(250)	-
Total assets less current liabilities		<u>40,727</u>	<u>69,134</u>
The funds of the charity			
Unrestricted funds	4	<u>40,727</u>	<u>69,134</u>

The financial statements were approved by the board on 27th May 2026 and signed on its behalf by:

Chris Nelson

Christopher Nelson
Trustee

The notes on pages 7 to 8 form an integral part of these financial statements.

Weston-super-Mare Lions Club (CIO)
Notes to the unaudited financial statements
for the year ended 30th June 2025

1. Accounting Policies

(a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

(b) Preparation of the accounts on a going concern basis

The charity reported a deficit for the year of £28,407 which resulted in a valuation of funds held within the charity of £40,727 at 30th June 2025. The Trustees are confident of receiving the continued support from its members and on this basis, the Trustees have prepared the accounts on a going concern basis.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

(d) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performance or service deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance.

Donated services and facilities are included at the value to the charity where this can be quantified.

Investment income is included when receivable.

(e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Weston-super-Mare Lions Club (CIO)

Notes to the unaudited financial statements

for the year ended 30th June 2025 ...continued

2. **Trustees remuneration**

No members of the management committee received any remuneration during the year, nor were any expenses reimbursed to trustees.

3. **Taxation**

As a charity, Weston-super-Mare Lions Club is exempt from tax on income and gains falling within sections 466 to 493 Corporation Tax Act 2010 (CTA 2010) or section 256 Taxation of Chargeable Gains Act 1992 (TCGA 1992) to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

4. **Unrestricted funds**

	2025	2024
	£	£
At 1 st July 2024	69,134	60,038
Surplus/(deficit) for the year	(28,407)	9,096
At 30th June 2025	<u>40,727</u>	<u>69,134</u>

Weston-super-Mare Lions Club (CIO)

**The following pages do not form part of the
statutory financial statements of the charity**

Weston-super-Mare Lions Club (CIO)

Administration fund

Income and expenditure account for the year ended 30th June 2025

	2025 £	2024 £
Income		
Members' subscriptions	9,427.84	8,902.00
Tail twister/raffles	176.70	242.96
Sundries	313.14	944.00
Events	<u>893.00</u>	<u>-</u>
	10,810.68	10,088.96
	<hr/>	<hr/>
Expenditure		
Functions	5,359.52	5,659.14
Lions equipment	927.49	3,894.00
Lions Clubs International	4,539.44	2,304.49
Bank charges	124.80	125.20
Sundries	<u>1,832.23</u>	<u>451.91</u>
	12,783.48	12,434.74
	<hr/>	<hr/>
Deficit of expenditure over income	(1,972.80)	(2,345.78)
	<hr/> <hr/>	<hr/> <hr/>

Weston-super-Mare Lions Club (CIO)

Charity fund

Funds raised and donated for the year ended 30th June 2025

	Income	Expenses	
	£	£	£
Funds raised			
Sundry donations	1,050.00	-	1,050.00
Bank interest	47.60	-	47.60
Casinos	1,500.00	-	1,500.00
Real Ale Festival 2024	107,370.28	79,783.94	27,586.34
Real Ale Festival 2025	21,803.89	33,628.13	(11,824.24)
Mud Master	10,534.91	13,620.20	(3,085.29)
Carpark marshalling	-	835.00	(835.00)
Rotary fair	-	3,424.50	(3,424.50)
Shanty			
	<hr/>	<hr/>	<hr/>
	142,306.68	131,291.77	11,014.91
	<hr/>	<hr/>	
Donations paid (see separate list)			37,449.00
			<hr/>
Deficit of expenditure over income			(26,434.09)
			<hr style="border-top: 3px solid black;"/>

Weston-super-Mare Lions Club (CIO)

Charity fund

Donations paid during the year ended 30th June 2025

	£
Blood Bikes	1,270.00
Splitz Gymnastics	500.00
290 Squadron ATC	500.00
Adrian Bowen TA	830.00
Ashcombe Primary	500.00
Juvenile Carnival	2,405.00
RNLI	197.50
Cabot Learning	1,250.00
Weston GIG Club	505.00
Chris Nelson Grand Xmas	200.00
David Skidmore	500.00
Olivia Bamber	500.00
Drink Tea	1,000.00
Haywood FC	600.00
Front Room WSM	1,000.00
Growing at Grove	1,000.00
Scouts	4,622.50
Kids Cancer Charity	1,500.00
GWAAC	1,700.00
Handicapped Child	1,034.00
Hornets Chiefs	500.00
Hutton Mens	120.00
Katrina Villis	500.00
LM Creative Arts	1,000.00
Lodge Benevolent	1,000.00
Rebecca Clark	1,000.00
Refugees Welcome	1,000.00
SAPCO	2,000.00
Spectrum Musical	300.00
The Friends of Worle	1,500.00
Uphill Cricket Club	1,000.00
VIB	1,500.00
Vision	215.00
Vogue Twirlers	500.00
Voluntary Action	1,000.00
Weston Ability	500.00
Weston Gymnastics	650.00
Weston Whippets	600.00
White Shades Media	250.00
WSM RFC	700.00
	<hr/>
	37,449.00
	<hr/>

CERTIFICATE *of* SIGNATURE

REF. NUMBER
SOUXX-OK6TG-HITCR-U7QRT

DOCUMENT COMPLETED BY ALL PARTIES ON
02 JUN 2026 09:13:22
UTC

SIGNER

TIMESTAMP

SIGNATURE

ROBBIE ORR

EMAIL
ROBBIE@BROOKINGRUSE.CO.UK

SENT
27 MAY 2026 11:46:16

VIEWED
27 MAY 2026 11:53:07

SIGNED
27 MAY 2026 11:53:26



IP ADDRESS
161.12.61.150

LOCATION
STOCKPORT, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
27 MAY 2026 11:53:07

CHRIS NELSON

EMAIL
CHRISNPATN@AOL.COM

SENT
27 MAY 2026 11:46:16

VIEWED
02 JUN 2026 09:07:24

SIGNED
02 JUN 2026 09:13:22



IP ADDRESS
78.148.3.107

LOCATION
BRISTOL, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
02 JUN 2026 09:07:24



WESTON-SUPER-MARE LIONS CLUB (CIO)

England & Wales - Charity number 1182704

Accounts

Weston-super-Mare Lions Club (CIO)
Report and unaudited financial statements
for the year ended 30th June 2024
Charity No. 1182704

Brooking Ruse
Chartered Accountants
2 Stafford Place
Weston-super-Mare
Somerset, BS23 2QZ.

Weston-super-Mare Lions Club (CIO)

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Weston-super-Mare Lions Club (CIO)

Annual report of the trustees

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Administrative details

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The administrative office and operational address is:

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Somerset
BS22 9RQ.

Trustees

Paul Middleton
Christopher Nelson
Joanne Underhay
Brett Parkin
Martin Williams
Grant Parris

Reporting accountants

Brooking Ruse
Chartered Accountants
2 Stafford Place
Weston-super-Mare
Somerset
BS23 2QZ.

Bankers

HSBC Bank plc
30 High Street
Weston-super-Mare
Somerset
BS23 1JE.

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees ...continued

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- Advance citizenship by promoting the principles of good citizenship, encouraging members to take an active interest in the civic, cultural, social and moral welfare of the community. We aim to support youth to develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals whilst promoting the voluntary sector for the public benefit by associating with local authorities in a common effort to advance education and provide facilities in the interests of social welfare for recreation or other leisure time occupation to improve the conditions of people in local, national and international communities.

Structure, governance and management

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Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees ...continued

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

Achievements during the year

Again, our Real Ale and Cider Festival proved to be one of the best events in Weston attracting 1000's of locals and visitors to the town. We have been able to support many national charities such as Prostate UK and Pancreatic Cancer UK along with some local good causes such as OurWayOurSay and the Young Carers who look after our families and communities.

Another wonderful year for the Club, with extraordinary success at the Real Ale & Cider Festival due to some wonderful weather. Our excellent association with Puxton Park continues with another very well organised "MudMaster" obstacle course run.

Overall, the Club is in a very strong position with a stream of volunteers offering to fill the senior roles and the recently acquired management of the Weston Carnival should keep us busy for many years ahead.

Reserves

The surplus for the year of £9,096 has been added to the balance brought forward at 1st July 2023 of £60,038 resulting in a balance carried forward of £69,134 to future accounting years. The trustees hope to build reserves to ensure adequate resources for activities to continue for a minimum of twelve months.

This report was approved by the Board on

and signed on its behalf by

Christopher Nelson
Trustee

Independent examiner's report to the trustees of Weston-super-Mare Lions Club (CIO)

I report to the trustees on my examination of the accounts of Weston-super-Mare Lions Club for the year ended 30th June 2024, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees 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 Trustee's accounts carried out under section 145 of the 2011 Act and 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

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 charity 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.

Robert Orr,
Brooking Ruse,
Chartered Accountants,
2 Stafford Place,
Weston-super-Mare,
Somerset, BS23 2QZ.

Date.....

SM.CB.04272

Weston-super-Mare Lions Club (CIO)

Statement of financial activities for the year ended 30th June 2024

	Notes	2024 £	2023 £
Incoming resources			
Fundraising		138,139	145,613
Subscriptions		8,902	7,167
Sundry		944	1,184
		<hr/>	<hr/>
		147,985	153,964
Resources expended			
Charitable donations		38,554	44,627
Fundraising costs		95,864	78,698
Governance costs		-	-
Sundry		4,471	2,637
		<hr/>	<hr/>
		138,889	125,962
Net incoming/(outgoing) resources	4	<hr/>	<hr/>
		9,096	28,002

All funds are unrestricted

The notes on pages 7 to 8 form an integral part of these financial statements.

Weston-super-Mare Lions Club (CIO)

Balance Sheet as at 30th June 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		69,134	60,038
Net current assets		<u>69,134</u>	<u>60,038</u>
Total assets less current liabilities		<u>69,134</u>	<u>60,038</u>
The funds of the charity			
Unrestricted funds	4	<u>69,134</u>	<u>60,038</u>

The financial statements were approved by the board on

and signed on its behalf by:

Martin Williams
Trustee

The notes on pages 7 to 8 form an integral part of these financial statements.

Weston-super-Mare Lions Club (CIO)
Notes to the unaudited financial statements
for the year ended 30th June 2024

1. Accounting Policies

(a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

(b) Preparation of the accounts on a going concern basis

The charity reported a surplus for the year of £9,096 which resulted in a valuation of funds held within the charity of £69,134 at 30th June 2024. The Trustees are confident of receiving the continued support from its members and on this basis, the Trustees have prepared the accounts on a going concern basis.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

(d) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performance or service deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance.

Donated services and facilities are included at the value to the charity where this can be quantified.

Investment income is included when receivable.

(e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Weston-super-Mare Lions Club (CIO)

Notes to the unaudited financial statements

for the year ended 30th June 2024 ...continued

2. Trustees remuneration

No members of the management committee received any remuneration during the year, nor were any expenses reimbursed to trustees.

3. Taxation

As a charity, Weston-super-Mare Lions Club is exempt from tax on income and gains falling within sections 466 to 493 Corporation Tax Act 2010 (CTA 2010) or section 256 Taxation of Chargeable Gains Act 1992 (TCGA 1992) to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

4. Unrestricted funds

	2024	2023
	£	£
At 1 st July 2023	60,038	32,036
Surplus/(deficit) for the year	9,096	28,002
At 30th June 2024	69,134	60,038

Weston-super-Mare Lions Club (CIO)

**The following pages do not form part of the
statutory financial statements of the charity**

Weston-super-Mare Lions Club (CIO)

Administration fund

Income and expenditure account for the year ended 30th June 2024

	2024 £	2023 £
Income		
Members' subscriptions	8,902.00	7,167.00
Tail twister/raffles	242.96	199.17
Sundries	<u>944.00</u>	<u>1,184.17</u>
	10,088.96	8,550.34
	-----	-----
Expenditure		
Functions	5,659.14	6,333.58
Lions equipment	3,894.00	1,309.23
Lions Clubs International	2,304.49	2,094.78
Bank charges	125.20	234.12
Sundries	<u>451.91</u>	<u>1,094.14</u>
	12,434.74	11,065.85
	-----	-----
Deficit of expenditure over income	(2,345.78)	(2,515.51)
	=====	=====

Weston-super-Mare Lions Club (CIO)

Charity fund

Funds raised and donated for the year ended 30th June 2024

	Income	Expenses	
	£	£	£
Funds raised			
Sundry donations	1,155.23	-	1,155.23
Bank interest	6.26	-	6.26
Casinos	1,460.00	-	1,460.00
Real Ale Festival 2023	92,580.00	68,386.87	24,193.13
Real Ale Festival 2024	20,003.00	9,241.92	10,761.08
Mud Master	18,590.53	12,027.81	6,562.72
Carpark marshalling	2,041.09	-	2,041.09
Rotary fair	152.00	140.00	12.00
Shanty	1,500.00	-	1,500.00
	<hr/>	<hr/>	<hr/>
	137,488.11	89,796.60	47,691.51
	<hr/>	<hr/>	
Donations paid (see separate list)			36,249.36
			<hr/>
Surplus of income over expenditure			11,442.15
			<hr/> <hr/>

Weston-super-Mare Lions Club (CIO)

Charity fund

Donations paid during the year ended 30th June 2024

	£
Go Kids Go	6,000.00
Weston Sea Cadets	400.00
Weston Rebels	700.00
Aortic Charity	40.00
Our Way Our Say	200.00
Juvenile Carnival	2,395.00
RNLI	1,030.00
Weston Carnival	210.00
Weston GIG Club	640.00
Luhimba	620.00
Uphill Scouts	80.00
Olivia Bamber	400.00
Sea Shanty	170.80
Haywood Academy	1,000.00
Alliance Homes	600.00
Extend Learning	500.00
34 th Weston Scouts	250.00
Kids Cancer Charity	1,000.00
VANS	2,000.00
Weston Hospicecare	2,406.06
Weston Sports Aero	1,500.00
Somerset Prostate Support Association	4,000.00
Breast Cancer Now	510.00
Childrens Chocolates	352.50
Mr GM & SJ Hill	100.00
Pancreatic Cancer	5,000.00
LCI District	1,800.00
Notable Club	500.00
Uncle Paul's Chilli	1,000.00
Cooker Purchase	794.00
Lions Convention	51.00
	<hr/>
	36,249.36
	<hr/> <hr/>

WESTON-SUPER-MARE LIONS CLUB (CIO)

England & Wales - Charity number 1182704

Accounts

Weston-super-Mare Lions Club (CIO)
Report and unaudited financial statements
for the year ended 30th June 2023
Charity No. 1182704

Brooking Ruse
Chartered Accountants
2 Stafford Place
Weston-super-Mare
Somerset, BS23 2QZ.

Weston-super-Mare Lions Club (CIO)

Contents	Pages
Trustees' report	1 - 3
Accountants' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the unaudited financial statements	7 - 8

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees

The trustees present their report together with the unaudited financial statements for the year ended 30th June 2023.

Administrative details

Weston-super-Mare Lions Club is a registered Charitable Incorporated Organisation (CIO) number 1182704.

The administrative office and operational address is:

Weston-super-Mare Lions Club
19 Monks Hill
Weston-super-Mare
Somerset
BS22 9RQ.

Trustees

Paul Middleton
Christopher Nelson
Joanne Underhay
Nigel Cormack (resigned 30th June 2023)
Brett Parkin
Martin Williams (appointed 5th March 2023)
Grant Parris (appointed 1st July 2023)

Reporting accountants

Brooking Ruse
Chartered Accountants
2 Stafford Place
Weston-super-Mare
Somerset
BS23 2QZ.

Bankers

HSBC Bank plc
30 High Street
Weston-super-Mare
Somerset
BS23 1JE.

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees ...continued

Purposes and aims

Our charity's purposes are set out in the charity's constitution dated 29th March 2019.

We aim to:

- Advance citizenship by promoting the principles of good citizenship, encouraging members to take an active interest in the civic, cultural, social and moral welfare of the community. We aim to support youth to develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals whilst promoting the voluntary sector for the public benefit by associating with local authorities in a common effort to advance education and provide facilities in the interests of social welfare for recreation or other leisure time occupation to improve the conditions of people in local, national and international communities.

Structure, governance and management

On 29th March 2019 Weston-super-Mare Lions Club was registered as a Charitable Incorporated Organisation (CIO) number 1182704. On that date Weston-super-Mare Lions Club and their Charitable Trust Fund (charity number 1063936) transferred their assets to the CIO which commenced activities on that date.

There must be at least 3 trustees. Apart from the first trustees, every trustee must be elected by a resolution of the members at a meeting in accordance with clause 14 of the charity's constitution. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity and further the purposes and aims of the charity detailed above.

The trustees are also responsible for identifying major risks to which the charity is exposed. They believe systems have been established to manage those risks.

Public benefit

The charity trustees are of the opinion that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees ...continued

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

Achievements during the year

Our efforts for a quick recovery following Covid were stunted by a number of older member resignations, but the introduction of ladies and younger new members has increased our numbers sufficiently for me to have a very optimistic view of our future.

Again, our Real Ale and Cider Festival proved to be one of the best events in Weston attracting 1000's of locals and visitors to the town. We have been able to support many national charities such as Prostate UK and Pancreatic Cancer UK along with some local good causes such as OurWayOurSay and the Young Carers who look after our families and communities.

Additionally, we are making some major changes to the Floral Clock on Alexandra Parade following the addition of the new bus terminus....so watch this space!

Reserves

The surplus for the year of £28,002 has been deducted from the balance brought forward at 1st July 2022 of £32,036 resulting in a balance carried forward of £60 038 to future accounting years. The trustees hope to build reserves to ensure adequate resources for activities to continue for a minimum of twelve months.

This report was approved by the Board on 15th July 2024 and signed on its behalf by

Christopher Nelson
Trustee

Independent examiner's report to the trustees of Weston-super-Mare Lions Club (CIO)

I report to the trustees on my examination of the accounts of Weston-super-Mare Lions Club for the year ended 30th June 2023, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees 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 Trustee's accounts carried out under section 145 of the 2011 Act and 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

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 charity 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.

Robert Orr,
Brooking Ruse,
Chartered Accountants,
2 Stafford Place,
Weston-super-Mare,
Somerset, BS23 2QZ.

15th July 2024

DIT.CB.04272

Weston-super-Mare Lions Club (CIO)

Statement of financial activities for the year ended 30th June 2023

	Notes	2023 £	2022 £
Incoming resources			
Fundraising		145,613	61,053
Subscriptions		7,167	8,112
Sundry		1,184	862
		<hr/>	<hr/>
		153,964	70,027
Resources expended			
Charitable donations		44,627	31,576
Fundraising costs		78,698	40,926
Governance costs		-	-
Sundry		2,637	6,185
		<hr/>	<hr/>
		125,962	78,687
Net incoming/(outgoing) resources	4	<hr/>	<hr/>
		28,002	(8,660)
		<hr/>	<hr/>

All funds are unrestricted

The notes on pages 7 to 8 form an integral part of these financial statements.

7Weston-super-Mare Lions Club (CIO)

Balance Sheet as at 30th June 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		60,038	32,036
		<hr/>	<hr/>
Net current assets		60,038	32,036
		<hr/>	<hr/>
Total assets less current liabilities		60,038	32,036
		<hr/>	<hr/>
The funds of the charity			
Unrestricted funds	4	60,038	32,036
		<hr/>	<hr/>

The financial statements were approved by the board on 15th July 2024 and signed on its behalf by:

Martin Williams
Trustee

The notes on pages 7 to 8 form an integral part of these financial statements.

Weston-super-Mare Lions Club (CIO)
Notes to the unaudited financial statements
for the year ended 30th June 2023

1. Accounting Policies

(a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

(b) Preparation of the accounts on a going concern basis

The charity reported a surplus for the year of £28,002 which resulted in a valuation of funds held within the charity of £60,038 at 30th June 2023. The Trustees are confident of receiving the continued support from its members and on this basis, the Trustees have prepared the accounts on a going concern basis.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

(d) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performance or service deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance.

Donated services and facilities are included at the value to the charity where this can be quantified.

Investment income is included when receivable.

(e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Weston-super-Mare Lions Club (CIO)

Notes to the unaudited financial statements

for the year ended 30th June 2023 ...continued

2. Trustees remuneration

No members of the management committee received any remuneration during the year, nor were any expenses reimbursed to trustees.

3. Taxation

As a charity, Weston-super-Mare Lions Club is exempt from tax on income and gains falling within sections 466 to 493 Corporation Tax Act 2010 (CTA 2010) or section 256 Taxation of Chargeable Gains Act 1992 (TCGA 1992) to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

4. Unrestricted funds

	2023	2022
	£	£
At 1 st July 2022	32,036	40,696
Surplus/(deficit) for the year	28,002	(8,660)
At 30th June 2023	<u>60,038</u>	<u>32,036</u>

Weston-super-Mare Lions Club (CIO)

**The following pages do not form part of the
statutory financial statements of the charity**

Weston-super-Mare Lions Club (CIO)

Administration fund

Income and expenditure account for the year ended 30th June 2023

	2023 £	2022 £
Income		
Members' subscriptions	9,375.00	11,751.00
Less refunds	(2,208.00)	(3,638.50)
	7,167.00	8,112.50
100 club	-	1,485.31
Tail twister/raffles	199.17	355.67
Sundries	<u>1,184.17</u>	<u>862.00</u>
	8,550.34	10,815.48
Expenditure		
100 club	-	1,026.00
Functions	<u>6,333.58</u>	<u>5,391.39</u>
	6,333.58	6,417.39
Lions equipment	1,309.23	4,861.41
Lions Clubs International	2,094.78	1,922.31
Bank charges	234.12	115.50
Sundries	<u>1,094.14</u>	<u>1,207.21</u>
	11,065.85	14,523.82
Deficit of expenditure over income	<u>(2,515.51)</u>	<u>(3,708.34)</u>

Weston-super-Mare Lions Club (CIO)

Charity fund

Funds raised and donated for the year ended 30th June 2023

	Income £	Expenses £	£
Funds raised			
Sundry donations	162.50	-	162.50
Raffles	302.00	-	302.00
Bank interest	70.69	-	70.69
Casinos	3,290.00	90.00	3,200.00
Real Ale Festival 2022	92,995.18	57,720.72	35,274.46
Real Ale Festival 2023	18,797.75	5,875.00	12,922.75
Go Kids Go	5,000.00	-	5,000.00
Mud Master	14,021.64	7,370.12	6,651.52
Vaccine marshalling	1,450.00	-	1,450.00
Weston Carnival	2,255.21	956.41	1,298.80
Rotary fair	165.00	10.00	155.00
Shanty	2,841.73	341.73	2,500.00
Grand Pier collection	1,761.34	-	1,761.34
Tesco collection	1,731.75	-	1,731.75
Sundry income	568.65	-	568.65
	<hr/>	<hr/>	<hr/>
	145,413.44	72,363.98	73,049.46
	<hr/>	<hr/>	<hr/>
Donations paid (see separate list)			(42,532.50)
			<hr/>
Surplus of income over expenditure			30,516.96
			<hr/> <hr/>

Weston-super-Mare Lions Club (CIO)

Charity fund

Donations paid during the year ended 30th June 2023

	£
Lions Charities	3,397.00
Broad oak School	1,000.00
Hans Price	1,000.00
Bournville (Extended Learning)	1,000.00
Windwhistle (Extended Learning)	1,000.00
Old Mixon (Extended Learning)	1,000.00
Westhaven School	1,000.00
St Pauls Primary School	200.00
4 th Worle Guides	190.00
D Bishop Boxing Club	390.00
British Heart Foundation	320.00
Luhimba Project	500.00
Tiny Tickers	670.00
Rosie May	3,000.00
D Crocker	100.00
Marina Sydenham Carnival Club	2,472.50
Weston Food Bank	200.00
Mind UK	4,000.00
Parkinson's UK	4,000.00
RNLI	250.00
Alliance Homes (Young Carers)	1,000.00
Somewhere To Go	500.00
Our Way Our Say	1,500.00
Salvation Army	500.00
R Smith (Every Child Needs Christmas)	200.00
DEC Ukraine Appeal	1,000.00
N Somerset (Voyage Learning)	500.00
J Haberfield	500.00
Aishahs Food Charity	500.00
B Parkin (GIG Club)	500.00
XTND Learning	800.00
Fly High	620.00
Wave Radio	200.00
Elementa Support Services	500.00
Action Pussycat	510.00
L Medd (Aortic Centre Trust)	580.00
Complete Care Shop	2,300.00
Young Carers v Cancer	500.00
Weston Hospice	2,230.00
Breast Cancer Now	900.00
CHSW	1,302.50
Winscombe Rugby Club	127.50
Great Western Air Ambulance	<u>1,000.00</u>
	43,959.50
2022 Donations Cancelled in year	
Hornets RFC	600.00
Together Pussycat	527.00
PDS Resolutions	<u>300.00</u>
	(<u>1,427.00</u>)
	<u>42,532.50</u>

WESTON-SUPER-MARE LIONS CLUB (CIO)

England & Wales - Charity number 1182704

Accounts

Official copy

Weston-super-Mare Lions Club (CIO)
Report and unaudited financial statements
for the period ended 30th June 2022
Charity No. 1182704

Brooking Ruse
Chartered Accountants
2 Stafford Place
Weston-super-Mare
Somerset, BS23 2QZ.

Weston-super-Mare Lions Club (CIO)

Contents	Pages
Trustees' report	1 - 3
Accountants' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the unaudited financial statements	7 - 8

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees

The trustees present their report together with the unaudited financial statements for the period ended 30th June 2022.

Administrative details

Weston-super-Mare Lions Club is a registered Charitable Incorporated Organisation (CIO) number 1182704.

The administrative office and operational address is:

Weston-super-Mare Lions Club
19 Monks Hill
Weston-super-Mare
Somerset
BS22 9RQ.

Trustees

Paul Middleton
Christopher Nelson
Geoffrey Brittan
Joanne Underhay (appointed 1st July 2021)
Nigel Cormack (appointed 18th October 2021)
Brett Parkin (appointed 1st July 2022)

Reporting accountants

Brooking Ruse
Chartered Accountants
2 Stafford Place
Weston-super-Mare
Somerset
BS23 2QZ.

Bankers

HSBC Bank plc
30 High Street
Weston-super-Mare
Somerset
BS23 1JE.

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees ...continued

Purposes and aims

Our charity's purposes are set out in the charity's constitution dated 29th March 2019.

We aim to:

- Advance citizenship by promoting the principles of good citizenship, encouraging members to take an active interest in the civic, cultural, social and moral welfare of the community. We aim to support youth to develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals whilst promoting the voluntary sector for the public benefit by associating with local authorities in a common effort to advance education and provide facilities in the interests of social welfare for recreation or other leisure time occupation to improve the conditions of people in local, national and international communities.

Structure, governance and management

On 29th March 2019 Weston-super-Mare Lions Club was registered as a Charitable Incorporated Organisation (CIO) number 1182704. On that date Weston-super-Mare Lions Club and their Charitable Trust Fund (charity number 1063936) transferred their assets to the CIO which commenced activities on that date.

There must be at least 3 trustees. Apart from the first trustees, every trustee must be elected by a resolution of the members at a meeting in accordance with clause 14 of the charity's constitution. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity and further the purposes and aims of the charity detailed above.

The trustees are also responsible for identifying major risks to which the charity is exposed. They believe systems have been established to manage those risks.

Public benefit

The charity trustees are of the opinion that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees ...continued

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

Achievements during the year

Whilst the Covid-19 virus continues to be a threat, we have introduced an outdoor major fund-raiser with The Mud Master obstacle course run which is held in the farmland of Puxton Park Adventure Playground.

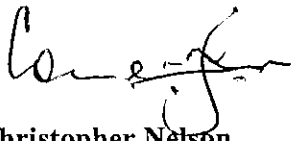
Plans for the 13th Real Ale and Cider Festival are well underway with a substantial increase in sponsorship.

Our membership continues to be strong with the introduction of some new young faces.

Reserves

The deficit for the period of £8,660 has been deducted from the balance brought forward at 1st July 2021 of £40,696 resulting in a balance carried forward of £32,036 to future accounting periods. The trustees hope to build reserves to ensure adequate resources for activities to continue for a minimum of twelve months.

This report was approved by the Board on 17th October 2022 and signed on its behalf by



Christopher Nelson
Trustee

Independent examiner's report to the trustees of Weston-super-Mare Lions Club (CIO)

I report to the trustees on my examination of the accounts of Weston-super-Mare Lions Club for the period ended 30th June 2022, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees 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 Trustee's accounts carried out under section 145 of the 2011 Act and 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

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 charity 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.

Robert Orr,
Brooking Ruse,
Chartered Accountants,
2 Stafford Place,
Weston-super-Mare,
Somerset, BS23 2QZ.

17th October 2022

DIT.CB.04272

Weston-super-Mare Lions Club (CIO)

Statement of financial activities for the period ended 30th June 2022

	Notes	2022 £	2021 £
Incoming resources			
Fundraising		61,053	7,835
Subscriptions		8,112	3,129
Sundry		862	359
		<hr/>	<hr/>
		70,027	11,323
Resources expended			
Charitable donations		31,576	12,421
Fundraising costs		40,926	5,140
Governance costs		-	-
Sundry		6,185	730
		<hr/>	<hr/>
		78,687	18,291
Net outgoing resources	4	<hr/> <u>(8,660)</u>	<hr/> <u>(6,968)</u>

All funds are unrestricted

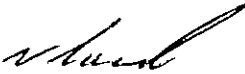
The notes on pages 7 to 8 form an integral part of these financial statements.

Weston-super-Mare Lions Club (CIO)

Balance Sheet as at 30th June 2022

	Notes	2022	2021
		£	£
Current assets			
Cash at bank and in hand		32,036	40,696
Net current assets		<u>32,036</u>	<u>40,696</u>
Total assets less current liabilities		<u>32,036</u>	<u>40,696</u>
The funds of the charity			
Unrestricted funds	4	<u>32,036</u>	<u>40,696</u>

The financial statements were approved by the board on 17th October 2022 and signed on its behalf by:



Nigel Cormack
Trustee

The notes on pages 7 to 8 form an integral part of these financial statements.

Weston-super-Mare Lions Club (CIO)
Notes to the unaudited financial statements
for the period ended 30th June 2022

1. Accounting Policies

(a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

(b) Preparation of the accounts on a going concern basis

The charity reported a deficit for the year of £8,660 which resulted in a valuation of funds held within the charity of £32,036 at 30th June 2022. The Trustees are confident of receiving the continued support from its members and on this basis, the Trustees have prepared the accounts on a going concern basis.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

(d) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performance or service deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance.

Donated services and facilities are included at the value to the charity where this can be quantified.

Investment income is included when receivable.

(e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Weston-super-Mare Lions Club (CIO)

Notes to the unaudited financial statements

for the period ended 30th June 2022 ...continued

2. Trustees remuneration

No members of the management committee received any remuneration during the year, nor were any expenses reimbursed to trustees.

3. Taxation

As a charity, Weston-super-Mare Lions Club is exempt from tax on income and gains falling within sections 466 to 493 Corporation Tax Act 2010 (CTA 2010) or section 256 Taxation of Chargeable Gains Act 1992 (TCGA 1992) to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

4. Unrestricted funds

	2022	2021
	£	£
At 1 st July 2021	40,696	47,664
Deficit for the year	(8,660)	(6,968)
At 30th June 2022	<u>32,036</u>	<u>40,696</u>

WESTON-SUPER-MARE LIONS CLUB (CIO)

England & Wales - Charity number 1182704

Accounts

Weston-super-Mare Lions Club (CIO)
Report and unaudited financial statements
for the period ended 30th June 2021
Charity No. 1182704

Brooking Ruse
Chartered Accountants
2 Stafford Place
Weston-super-Mare
Somerset, BS23 2QZ.

Weston-super-Mare Lions Club (CIO)

Contents	Pages
Trustees' report	1 - 3
Accountants' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the unaudited financial statements	7 - 8

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees

The trustees present their report together with the unaudited financial statements for the period ended 30th June 2021.

Administrative details

Weston-super-Mare Lions Club is a registered Charitable Incorporated Organisation (CIO) number 1182704.

The administrative office and operational address is:

Weston-super-Mare Lions Club
19 Monks Hill
Weston-super-Mare
Somerset
BS22 9RQ.

Trustees

Katheryn Bach (appointed 1st July 2020)
Paul Middleton (appointed 1st July 2020)
Leslie Cumming (appointed 20th January 2021)
Christopher Nelson (appointed 1st July 2019)
Geoffrey Brittan (appointed 1st July 2020)
Lee Bowering (appointed 1st July 2020)
Colin Golding (appointed 29th March 2019)
Patrick Horrigan MBE (appointed 1st July 2020)
John Holland (appointed 29th March 2019)
Joanne Underhay (appointed 1st July 2021)
Martin Williams (appointed 1st July 2021)

Reporting accountants

Brooking Ruse
Chartered Accountants
2 Stafford Place
Weston-super-Mare
Somerset
BS23 2QZ.

Bankers

HSBC Bank plc
30 High Street
Weston-super-Mare
Somerset
BS23 1JE.

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees ...continued

Purposes and aims

Our charity's purposes are set out in the charity's constitution dated 29th March 2019.

We aim to:

- Advance citizenship by promoting the principles of good citizenship, encouraging members to take an active interest in the civic, cultural, social and moral welfare of the community. We aim to support youth to develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals whilst promoting the voluntary sector for the public benefit by associating with local authorities in a common effort to advance education and provide facilities in the interests of social welfare for recreation or other leisure time occupation to improve the conditions of people in local, national and international communities.

Structure, governance and management

On 29th March 2019 Weston-super-Mare Lions Club was registered as a Charitable Incorporated Organisation (CIO) number 1182704. On that date Weston-super-Mare Lions Club and their Charitable Trust Fund (charity number 1063936) transferred their assets to the CIO which commenced activities on that date.

There must be at least 3 trustees. Apart from the first trustees, every trustee must be elected by a resolution of the members at a meeting in accordance with clause 14 of the charity's constitution. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity and further the purposes and aims of the charity detailed above.

The trustees are also responsible for identifying major risks to which the charity is exposed. They believe systems have been established to manage those risks.

Public benefit

The charity trustees are of the opinion that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Weston-super-Mare Lions Club (CIO)

Annual report of the trustees ...continued

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

Achievements during the year

The Covid-19 virus continues to have an impact on our day-to-day activities, but we have found new avenues for raising funds and have some exciting new projects planned for 2022. Our membership continues to be strong with the introduction of some new young faces.

Reserves

The deficit for the period of £6,968 has been deducted from the balance brought forward at 1st July 2020 of £47,664 resulting in a balance carried forward of £40,696 to future accounting periods. The trustees hope to build reserves to ensure adequate resources for activities to continue for a minimum of twelve months.

This report was approved by the Board on 15th November 2021 and signed on its behalf by

Christopher Nelson
Trustee

Independent examiner's report to the trustees of Weston-super-Mare Lions Club (CIO)

I report to the trustees on my examination of the accounts of Weston-super-Mare Lions Club for the period ended 30th June 2021, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees 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 Trustee's accounts carried out under section 145 of the 2011 Act and 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

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 charity 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.

Robert Orr,
Brooking Ruse,
Chartered Accountants,
2 Stafford Place,
Weston-super-Mare,
Somerset, BS23 2QZ.

15th November 2021

DIT.CB.04272

Weston-super-Mare Lions Club (CIO)

Statement of financial activities for the period ended 30th June 2021

	Notes	2021 £	2020 £
Incoming resources			
Fundraising		7,835	116,602
Subscriptions		3,129	11,045
Sundry		359	686
		<hr/>	<hr/>
		11,323	128,333
Resources expended			
Charitable donations		12,421	51,819
Fundraising costs		5,140	70,146
Governance costs		-	300
Sundry		730	1,623
		<hr/>	<hr/>
		18,291	123,888
Net (outgoing)/incoming resources	4	<hr/> <hr/> (6,968)	<hr/> <hr/> 4,445

All funds are unrestricted

The notes on pages 7 to 8 form an integral part of these financial statements.

Weston-super-Mare Lions Club (CIO)

Balance Sheet as at 30th June 2021

	Notes	2021	2020
		£	£
Current assets			
Cash at bank and in hand		40,696	47,664
		<hr/>	<hr/>
Net current assets		40,696	47,664
		<hr/>	<hr/>
Total assets less current liabilities		40,696	47,664
		<hr/> <hr/>	<hr/> <hr/>
The funds of the charity			
Unrestricted funds	4	40,696	47,664
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the board on 15th November 2021 and signed on its behalf by:

Christopher Nelson
Trustee

The notes on pages 7 to 8 form an integral part of these financial statements.

Weston-super-Mare Lions Club (CIO)
Notes to the unaudited financial statements
for the period ended 30th June 2021

1. Accounting Policies

(a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

(b) Preparation of the accounts on a going concern basis

The charity reported a deficit for the year of £6,968 which resulted in a valuation of funds held within the charity of £40,696 at 30th June 2021. The Trustees are confident of receiving the continued support from its members and on this basis, the Trustees have prepared the accounts on a going concern basis.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

(d) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performance or service deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance.

Donated services and facilities are included at the value to the charity where this can be quantified.

Investment income is included when receivable.

(e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Weston-super-Mare Lions Club (CIO)

Notes to the unaudited financial statements

for the period ended 30th June 2021 ...continued

2. **Trustees remuneration**

No members of the management committee received any remuneration during the year, nor were any expenses reimbursed to trustees.

3. **Taxation**

As a charity, Weston-super-Mare Lions Club is exempt from tax on income and gains falling within sections 466 to 493 Corporation Tax Act 2010 (CTA 2010) or section 256 Taxation of Chargeable Gains Act 1992 (TCGA 1992) to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

4. **Unrestricted funds**

	2021	2020
	£	£
At 1 st July 2020	47,664	-
Transfer from Weston-super-Mare Lions Club Charitable Trust Fund 29 th March 2020	-	43,219
(Deficit)/surplus for the period	(6,968)	4,445
At 30th June 2021	<u>40,696</u>	<u>47,664</u>