

Company registration number: 12596714

Charity registration number: 1205666



**Trustees' Report and Financial Statements
for the year ended 31st May 2025**

Share Bristol Contents

	Page
Trustees' Report	1—6
Independent Examiner's Report	7
Statement of Financial Activities (including Income and Expenditure Account)	8
Comparative Statement of Financial Activities (including Income and Expenditure Account)	9
Balance Sheet	10
Notes to the Financial Statements	11—16
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities (including Income and Expenditure Account)	17—18

Share Bristol
Trustees' Report (continued)
For The Year Ended 31 May 2025

Reference and Administrative Details

Trustees

A L Perry
L Turner
A Ralph
N J Banks (appointed 20/08/2025)
B Smith (resigned 20/08/2025)

Charity Number

1205666

Company Number

12596714

Principal Address

1-5 High Street
Kingswood
Bristol
BS15 4AA

Registered Office

1-5 High Street
Kingswood
Bristol
BS15 4AA

Independent Examiner

Emma D'Aubyn FCA BFP BSc.
Mutu Accountancy
1.07 Newark Works
2 Foundry Lane
Bath
BA2 3GZ

Structure, Governance and Management

Governing document

Share Bristol is a charitable company limited by guarantee (registered charity no 1205666, company no 12596714). The company was formed as a Community Interest Company on 12.05.2020 and converted to a registered charity on 10.11.2023. It is governed by its Articles of Association which were accepted by the Charity Commission on registering Share Bristol as a charity.

The role of the Trustees

The Trustees have overall responsibility for the activities of Share Bristol. They set the strategy, oversee the charity's finances and oversee all policies as expected of a Board of Trustees. Their responsibilities regarding the preparation of financial statements are summarised below. In addition, Trustees are active volunteers and contribute to the running of the charity through running lending sessions and carrying out work in accordance with their skills and the needs for the charity, for example writing policies, preparing fundraising applications, marketing activities, grant and contract monitoring, building partnerships, representing the charity at external events, negotiating supplier contracts, paying bills and general administration tasks. It is accepted that these tasks are beyond expected Trustee duties, but Share Bristol is a small charity and does not have an executive management team to carry out these activities.

Board meetings are held four times a year at which the main items of business are governance matters, finance monitoring and planning, regulatory reporting, policy approval, overall performance monitoring, future developments and strategy, organisational risks and Trustee responsibility monitoring.

Those who were Trustees during the period are listed above. Trustees receive no remuneration for their time and expertise. They are able to reclaim reasonable out of pocket expenses for Trustee expenses, and for expenses incurred in general volunteering.

Trustees note the guidance in the Charity Governance Code and, whilst accepting that there are always areas for improvement, believe that a high standard of governance and management is in place at Share Bristol, proportionate to the size and age of the charity.

Trustee appointment and training

Board vacancies are advertised through various external channels and prospective applicants receive a role description. Shortlisted candidates are interviewed by two existing Trustees, then reference and disqualified director checks and a basic DBS are completed. New Trustees are provided with induction materials and invited to meetings to introduce them to Share Bristol's work. Trustees are signposted to resources on charity governance and related areas, and may have the opportunity to attend external training courses.

Trustee terms are variable, with one third of Trustees, the longest serving, required to step down at each Annual General Meeting. They may be immediately re-appointed by the members, who are, in practice, the other Trustees.

Salaries staff

During 2024/25, Share Bristol employed:

- Kingwood Library of Things Manager
- Bedminster Library of Things Manager
- Bedminster Community Hub Coordinator (from August 2024)
- Frenchay Library of Things Manager (from August 2024)
- Two short serving/ad hoc Library of Things Managers
- Operations and Development Manager (from May 2025)

Share Bristol remunerates its staff according to the charity's experience of recruitment and retention, local market conditions, inflation and similar roles advertised locally, which are considered annually in light of National Living Wage increases and the advice of the Living Wage Foundation. Share Bristol salaries meet the Living Wage Foundation's UK Living Wage standards and the charity is registered with the Living Wage Foundation.

Volunteers

Volunteers provide most of the person hours at Share Bristol. As well as the volunteer tasks undertaken by Trustees, outlined above, other volunteers assist by acting as Librarians of Things during lending sessions, servicing, cleaning, PAT testing and repairing items as Thing Technicians, managing social media and assisting with promoting Share Bristol at external events. The volunteers are supervised by a Trustee or a staff member, depending on the task.

Dozens of volunteers kindly supported us during 2024/25, volunteering for 2,914 hours in person during Share Bristol opening hours (2023/24: 1,700 hours). Other volunteering time was not recorded. Share Bristol is so grateful for the phenomenal support provided by all our volunteers, each contributing what skills and time they can to our cause. The charity would not be able to function without them.

Premises

During 2024/25, Share Bristol continued to rent a unit on Kingswood High Street on a commercial basis and benefited from a 'meanwhile' lease on East St, from which Share Bristol Bedminster runs. We are grateful to Firmstone and Bristol City Council for securing our use of this space. Since January 2025, we have held a licence to use two shipping containers on UWE's Frenchay campus, from which Share Bristol Frenchay runs.

Objectives and Activities

The purpose of the charity

Share Bristol's charitable objectives are 'To promote for public benefit in Bristol and the surrounding area the protection and

preservation of the environment by working for reductions in greenhouse gas emissions, raw material use and manufacturing waste through the provision and support of community resource sharing, re-use and repair initiatives. Additionally to advance education of the public in sustainable living and the circular or 'regenerative' economy in Bristol and the surrounding area through communications, events and information.'

The Trustees have regard to the guidance issued by the Charity Commission regarding the legal requirement that a charity's purposes must be for the public benefit. Please see the details below and throughout the Report which explains how Share Bristol meets its public benefit requirement. The Trustees confirm that they have complied with their duty under section 17 of The Charities Act 2011.

How Share Bristol served the public in 2024/25

Share Bristol provides a unique service in the Bristol and South Gloucestershire area. In 2024/25 this was through the provision of a Library of Things operating from Share Bristol Kingswood and Share Bristol Bedminster throughout the year, and from Share Bristol Frenchay from 29th January 2025. This enabled people to borrow Things instead of buying them, with the charity's expansion to a third site vastly increasing the accessibility of the service.

People borrowed a total of 6,021 Things on 3,976 occasions during 2024/25 (2023/24: 2,366 Things on 1,589 occasions). Our most prolific member borrowed 65 Things over the course of the year (2023/24: 52 Things).

During this period, Share Bristol received positive reviews from members who appreciated the wide range of Things to borrow, and the friendly and helpful team of volunteers and staff. Examples of some positive reviews include:

"It is such a cool idea, it's been super useful even the past month or so we've had a membership and all the staff are so friendly and helpful!! As new homeowners it's been amazing borrowing what we need for different home projects but saving money for things we don't need to keep around as a permanent purchase." Lauren

"This is absolutely godsend to me. Friendly and enables people who can't afford tools to enable me to change my living area to a happy space to feel contented in my life. What a positive impact on the people that are suppressed due to low income and other factors that affect them. Wide variety of DIY products. Booking and hiring is easy!" Lucy

"A fantastic resource, borrowed a pressure washer and it was great! Helpful people, very convenient and will definitely use again." Wendy

"I have been able to use items from Kingswood Library of Things on three occasions now & can't fault them at all, always happy to help with smiling faces & warm greetings. If you're unsure of the item you need they are happy to assist in finding the right tool for the job, I have recommended Share Bristol's Library of Things to all my friends & hope it continues as it's a well valued addition to the community," Jeff

"Brilliant project - huge range of items that have helped us from DIY tools to camping equipment. Great availability of items and friendly team too." Perran

"Easy and quick service. Such a good idea. Last borrow was things for a kids party that I would have had to buy and store otherwise!" Sinead

"So pleased to borrow a carpet cleaner. It cleaned really well, easy to use and made my carpets look great." Anne-Marie

"I loaned a vacuum cleaner which was in excellent condition, clean and all fittings were present. So glad to have discovered Share Bristol." Helen

"Fabulous idea, this Lending Library of Things. Very helpful and knowledgeable staff, and looking at the website, there is an untold selection of goods available for loan. Really impressed." Kevin

"Fantastic community resource. Really great and useful selection of tools, camping gear and other items on their website. Very simple to use and the staff are always super friendly and helpful." NDN

"Such a valuable resource!! Am getting loads of jobs done because I can borrow the tools I need." Joanne

"Incredible community resource - great range of items, and really lovely people working there. Hope it continues to be successful! If you've not signed up yet, you won't regret doing so." Rachel

"Absolutely fantastic place. The staff were so helpful and we were able to get all the things we wanted to borrow very last minute. Thank you!" Caroline

"Great selection of Things, speedy service, and there's always something interesting going on in the community space when you go in!" Suzie

**Share Bristol
Trustees' Report (continued)
For The Year Ended 31 May 2025**

"Borrowed a drill for a few days then extended the loan easily online. The drill worked perfectly and the battery was all charged up. Lovely people in the shop, and lots of things available to borrow - no charge once you pay the annual membership fee. Recommended!" Hilary

"Such an easy system to use and very friendly volunteers." Kyra

Ten Sovereign Housing Association residents benefited from a free annual Share Bristol membership during 2024/25 (2023/24: 13). 337 members benefited from Concession memberships, which are heavily subsidised by grant and donation income, and open to everyone in receipt of benefits or on a low income (2023/24: 146).

From 1st July 2024, we ran a Community Hub from Share Bristol Bedminster, thanks to a grant from Bristol City Council and the West of England Combined Authority under their City Centre and High Streets programme. Bedminster Community Hub provided structured activity sessions and drop-in resources for adults.

In 2024/25, we ran 165 events and activity sessions in partnership with 58 local small businesses, charities and sole traders, covering everything from crafts, circus skills and cooking to music, comedy and film. We provided friendly chats, signposting and useful information to people dropping in between structured sessions. We also provided a community toilet, water refill station, rough sleeper resource cupboard, information for new residents and a community food and book swap.

This resulted in us welcoming 3,368 people to the Community Hub and its activities, who may not have otherwise visited East St. They learnt new skills, came away with some great things, improved their health, made new friends, connected with their community, and many of them joined Share Bristol so they could borrow from our Library of Things. Overall, we created a positive place where people came to be inspired, educated and connected.

We received excellent feedback on the Community Hub; this word cloud was created from all qualitative feedback received:



Over 97% of session attendees said they would recommend the Community Hub to others, and attendees were over-represented in terms of ethnicity and gender identity different to that assigned at birth compared to the local population.

Financial review

In 2024/25, total income was £190,720 (2023/24: £30,295). 2024/25 was not a typical year for Share Bristol, as from 1st July 2024 to 30th June 2025 we received significant grant income for Bedminster Community Hub. We also received grants paid in arrears, reimbursing the charity for expenses incurred in 2023/24.

In 2024/25, Share Bristol had three main sources of income:

- Membership income, which totalled £41,522 from 971 memberships (2023/24: £15,523 from 391) and related charges, such as for consumables and late return fees. This is paid by individual members of the public who choose to pay an annual membership of Share Bristol in order to borrow Things for free. There are three different levels of membership:
 - Concession, £20 per year - 35% of memberships (2023/24: 37%)
 - Standard, £50 per year - 61% of memberships (2023/24: 57%)
 - Supporter, £80 per year - 4% of memberships (2023/24: 6%)
- Bedminster Community Hub grant from Bristol City Council and the West of England Combined Authority, totalling £75,000. This was a one-off grant not expected to reoccur.
- Other grants from local authorities, trusts and foundations, which totalled £66,901 (2023/24: £10,940).

Expenditure rose to £103,834 (2023/24: £34,717), as we took on additional employees, ran significant activities as part of Bedminster Community Hub and opened Share Bristol Frenchay in January 2025.

During 2025, we continued to experience a growth in membership numbers, prepared to open an additional location and have adequate reserves. We are therefore assured that we can continue as a going concern.

Trusts, Foundations and Grants

During 2024/25, we received £141,901 in grant income (2023/24: £14,506). We are grateful to the following organisations who awarded us grants:

- YTKO's BrisBes service - £19,500 for support for businesses and Share Bristol memberships for entrepreneurs
- Celtic Connection Fund via Quartet Community Foundation - £10,000 towards the costs of an Operations and Development Manager post
- Retrofit West - £8,417.70 for thermal imaging cameras and retrofit workshops
- Aviva Community Fund and Aviva Employee Giving - £6,615 towards establishing Share Bristol Frenchay
- School for Social Entrepreneurs - £5,000 towards staff salaries
- Megawatt Community Energy Fund - £4,000 towards Library of Things lending sessions
- Mortgage Advice Bureau Foundation - £2,250 towards establishing Share Bristol Frenchay
- Wessex Water Environmental Fund - £2,000 towards Library of Things lending sessions
- Bristol City Council - £2,000 towards hosting Community Festival events at Share Bristol Bedminster
- South Gloucestershire Council - £1,000 towards Share Bristol Kingswood and £300 towards Share Bristol Frenchay costs
- Barcan & Kirby - £500 towards Share Bristol Bedminster running costs
- Co-op Food Group - £500 towards Share Bristol Frenchay running costs
- Warburtons - £400 towards Library of Things lending sessions
- Bristol City Council Empty Properties Grant - £361.61 towards Share Bristol Bedminster's set up costs

Individual donations

During 2024/25, we received individual donations, totalling £6,653 (2023/24: £266).

Gifts in kind

We are grateful to members of the public who have donated unwanted Things to our Library Catalogue during 2024/25, enabling Share Bristol members to borrow them this year and beyond.

Fundraising compliance

Share Bristol does not have any commercial participator arrangements and did not use any professional fundraising services. We did not receive any complaints regarding fundraising activities. We are not aware of any concerns regarding our compliance with fundraising standards and regulations, and believe that Share Bristol has adhered to all guidance to the best of our ability.

Share Bristol is not required to register with the Fundraising Regulator as it does not spend any funds on fundraising, but has done so to show our support for high fundraising standards. The charity follows the Code of Fundraising Practice where appropriate.

During 2024/25, Lindsay Turner, Trustee and a fundraising professional, oversaw fundraising activity, and Anna Perry, Trustee, who has a Diploma in Fundraising with the Chartered Institute of Fundraising, assisted.

Reserves

Share Bristol's unrestricted general reserves were £57,146 at 31st May 2025.

Share Bristol's aspiration is to hold enough free cash reserves to do the following, in priority order:

1. Settle obligations in the event of winding up the organisation e.g. staff redundancy pay
2. Deal with unexpected expenses e.g. building maintenance
3. Provide a buffer in the event of a disruption to income e.g. membership income falling
4. Be able to respond to opportunities that help us meet our objectives e.g. Thing purchase, opening additional locations

For 2025, the amount of free cash reserves needed to fulfil the first of these priorities is around £10,000. Share Bristol estimates that the amount of free cash reserves needed to fulfil priorities 1, 2 and 3 is around £30,000. Funds in excess of this figure are considered funds designated for investment, meeting priority 4 in the list above, and are held in a savings account earning interest, to generate additional revenue and to ensure that large amounts are not held in an easy-access account. Trustees review the level of reserves regularly to ensure they are appropriate and not excessive.

Restricted funds at year end totalled £36,643 (2023/24: (2,649)). There were no designated funds.

Risks

During 2024/25, Share Bristol undertook quarterly reviews of the Key Risks Register. The main risks and their management were:

- The risk that leases are terminated and our service does not have premises to run the service from, given the meanwhile lease on Share Bristol Bedminster, the one-year trial with UWE for Share Bristol Frenchay and the ending of the initial lease on Share Bristol Kingswood in 2026. Share Bristol attempted to manage these risks through building relationships with relevant local partners and building owners, demonstrating the value of the charity's service, focusing on opening additional locations, and setting aside sufficient reserves to deal with the need to move premises.
- Lack of capacity in the staff and Trustee team given the demands of Bedminster Community Hub, the increasing popularity of the core service and our desire to expand to new locations. During 2024/25 we welcomed new Board level volunteers with expert skills in marketing and finance, employed a third Library of Things Manager and a Community Hub Coordinator, contracted with a third party consultant to assist with Bedminster Community Hub oversight, employed an ad hoc Library of Things Manager to cover staff absence, and secured 12 months funding for a part-time Development Manager and recruited to this role.

Our Vision for the Future

Our vision is that everybody shares.

To achieve that vision for Bristol and South Gloucestershire, we need to make borrowing as convenient as buying, and create a culture where borrowing is the preferred option.

**Share Bristol
Trustees' Report (continued)
For The Year Ended 31 May 2025**

In 2025/26 and beyond, we aim to take the following steps towards achieving that vision:

- run or host activities focused on sharing Things, skills, knowledge and experiences to bring people to Share Bristol and foster a culture of sharing
- open a fourth and fifth location, in partnership with and with the support of local communities
- recruit additional Trustees and dedicated volunteers, bringing new skills and capacity to the team
- professionalise our external marketing and communications activity, developing and implementing a strategy to increase brand awareness and memberships
- incrementally extend the opening hours of our existing locations

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



A L Perry
Trustee
19/03/2026

Share Bristol
Independent Examiner's Report to the Trustees of Share Bristol
For The Year Ended 31 May 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Emma D'Aubyn FCA BFP BSc.
19/03/2026
Mutu Accountancy
1.07 Newark Works
2 Foundry Lane
Bath
BA2 3GZ

Share Bristol
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	6,653	141,901	148,554	14,772
Charitable activities	4	41,522	-	41,522	15,523
Investments	5	154	-	154	-
Other	6	490	-	490	-
		48,819	141,901	190,720	30,295
EXPENDITURE ON:					
Charitable activities		(1,225)	(102,609)	(103,834)	(34,717)
NET INCOME/(EXPENDITURE)		47,594	39,292	86,886	(4,422)
NET MOVEMENT IN FUNDS		47,594	39,292	86,886	(4,422)
RECONCILIATION OF FUNDS:					
Total funds brought forward		9,552	(2,649)	6,903	11,325
TOTAL FUNDS CARRIED FORWARD	16	57,146	36,643	93,789	6,903

The notes on pages 11 to 16 form part of these financial statements.

Share Bristol
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

				2024
		Unrestricted	Restricted	Total funds
	Notes	funds	funds	
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	3,872	10,900	14,772
Charitable activities	4	15,523	-	15,523
		19,395	10,900	30,295
EXPENDITURE ON:				
Charitable activities		(21,168)	(13,549)	(34,717)
NET EXPENDITURE		(1,773)	(2,649)	(4,422)
NET MOVEMENT IN FUNDS		(1,773)	(2,649)	(4,422)
RECONCILIATION OF FUNDS:				
Total funds brought forward		11,325	-	11,325
TOTAL FUNDS CARRIED FORWARD	16	9,552	(2,649)	6,903

The notes on pages 11 to 16 form part of these financial statements.

**Share Bristol
Balance Sheet
As At 31 May 2025**

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	12	915	-	915	1,143
		915	-	915	1,143
CURRENT ASSETS					
Debtors	13	3,213	-	3,213	2,586
Cash at bank and in hand		54,982	36,643	91,625	4,163
		58,195	36,643	94,838	6,749
Creditors: Amounts Falling Due Within One Year	14	(1,964)	-	(1,964)	(989)
NET CURRENT ASSETS (LIABILITIES)		56,231	36,643	92,874	5,760
TOTAL ASSETS LESS CURRENT LIABILITIES		57,146	36,643	93,789	6,903
NET ASSETS		57,146	36,643	93,789	6,903
FUNDS OF THE CHARITY					
Restricted Funds				36,643	(2,649)
Unrestricted Funds				57,146	9,552
TOTAL FUNDS	16			93,789	6,903

For the year ending 31 May 2025 the charitable company was entitled to exemption from audit under section 479a of the Companies Act 2006 relating to subsidiary companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



A L Perry
Trustee
19/03/2026

The notes on pages 11 to 16 form part of these financial statements.

1. General Information

Share Bristol is a company limited by guarantee, incorporated in England & Wales, registered number 12596714 and registered charity number 1205666. The registered office is 1-5 High Street, Kingswood, Bristol, BS15 4AA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The accounts have been prepared in accordance with the Financial Reporting Standard 102, (effective 1st January 2016), the Statement of Recommended Practice for Accounting and Reporting by Charities, and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatement was found to be required.

2.2. Going Concern Disclosure

The charitable activities are dependent on continuing voluntary donations and grants as well as trading revenues from memberships. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

2.3. Incoming Resources

Nature of income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Categories of Income

Income is categorised as income from voluntary donations, grants and income from trading activities. Trading activities relate to membership fees and loan fees received from members of the public.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

2.4. Resources Expended

Recognition of liabilities and expenditure

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each of the key activities and the benefits they have brought to those groups of people we are set up to help.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	20% straight line
Computer Equipment	20% straight line

Share Bristol
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

2.6. Cash and Cash Equivalents

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2.7. Financial Instruments

There are no significant implications of financial instruments to the charity's position.

2.8. Taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

2.9. Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2.10. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to another charitable body or bodies having similar objects to the charity.

The charity is a company limited by guarantee and has no share capital.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	6,653	-	6,653
Grants	-	141,901	141,901
	6,653	141,901	148,554

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	266	-	266
Grants	3,606	10,900	14,506
	3,872	10,900	14,772

4. Income from Charitable Activities

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Charitable Activities	41,522	15,523

Share Bristol
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	154	-

6. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Other income	490	-

7. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	229	286

8. Support Costs

	2025
	Charitable Activities
	£
Employee costs	44,717
Premises expenses	11,271
General administration	46,548
Depreciation	229
	102,765

	Raising funds	Charitable Activities	2024 Total
	£	£	£
Employee costs	-	13,518	13,518
Premises expenses	-	9,036	9,036
General administration	3	10,898	10,901
Depreciation	-	286	286
Interest payable	-	6	6
	3	33,744	33,747

Share Bristol
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

9. Independent Examiner's Remuneration

The independent examiner's remuneration for the year amounted to £840 (2024: £840) in respect of the independent examination of the accounts.

	2025	2024
	£	£
Independent examination of the financial statements	840	840
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	840	840

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	43,915	12,949
Social security costs	689	188
Other pension costs	112	-
	44,716	13,137

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 2 (2024: 1)

12. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 June 2024	2,946	400	3,346
As at 31 May 2025	2,946	400	3,346
Depreciation			
As at 1 June 2024	1,888	315	2,203
Provided during the period	211	17	228
As at 31 May 2025	2,099	332	2,431
Net Book Value			
As at 31 May 2025	847	68	915
As at 1 June 2024	1,058	85	1,143

Share Bristol
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

13. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	1,463	-
Other debtors	-	836
	1,463	836
Due after more than one year		
Other debtors	1,750	1,750
	3,213	2,586

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1	-
Other creditors	115	-
Taxation and social security	908	149
Accruals and deferred income	940	840
	1,964	989

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £112 (2024: £0).

At the balance sheet date contributions of £115 (2024: £0) were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 June 2024	Income	Expenditure	As at 31 May 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	9,552	48,819	(1,225)	57,146
Restricted funds				
Restricted	(2,649)	141,901	(102,609)	36,643
Total funds	6,903	190,720	(103,834)	93,789
	As at 1 June 2023	Income	Expenditure	As at 31 May 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	11,325	19,395	(21,168)	9,552
Restricted funds				
Restricted	-	10,900	(13,549)	(2,649)
Total funds	11,325	30,295	(34,717)	6,903

Share Bristol
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

17. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Travel	132	-
Other Expenses	311	277
	443	277

18. Related Party Disclosures

There were no transactions with related parties in the year, except with regard to trustees' reimbursed expenses.

19. Controlling Parties

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

20. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Share Bristol
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and legacies	6,653	266
Grants	141,901	14,506
	148,554	14,772
Charitable Activities:		
Charitable Activities		
Income from charitable activities	41,522	15,523
	41,522	15,523
Investments		
Bank interest receivable	154	-
	154	-
Other		
Other income	490	-
	490	-
	190,720	30,295
EXPENDITURE ON:		
Raising funds		
Purchases	-	3
Sundry expenses	-	(3)
Charitable Activities:		
Charitable Activities		
Purchases	(348)	(355)
Repairs, renewals and maintenance	(133)	(308)
Bank charges	(588)	(310)
Wages and salaries	(43,915)	(12,949)
Employers NI	(689)	(188)
Employers pensions - defined contributions scheme	(112)	-
Travel and subsistence expenses	-	(277)
Volunteer expenses	(1)	(104)
Rent	(8,400)	(8,400)
Light and heat	(2,479)	(438)
Water rates	(392)	(198)
Repairs, renewals and maintenance	(13,166)	(7,925)
Insurance	(750)	(503)
Printing, postage and stationery	(598)	(28)
Advertising and marketing costs	(801)	(98)
Telecommunications and data costs	(1,327)	(528)
Website costs	-	(14)
Independent examiner's fees	(840)	-
Legal fees	(34)	(944)
HR Costs	(143)	(361)
Other services	-	(18)

...CONTINUED

Share Bristol
Detailed Statement of Financial Activities (including Income and Expenditure Account) (continued)
For The Year Ended 31 May 2025

Subscriptions	(1,324)	(479)
Sundry expenses	(27,565)	-
Depreciation	(229)	(286)
Bank interest payable	-	(6)
	(103,834)	(34,717)
	(103,834)	(34,717)
NET INCOME/(EXPENDITURE)	86,886	(4,422)

CERTIFICATE *of* SIGNATURE

REF. NUMBER
JS5EN-GMTYD-APX5H-6ZKBH

DOCUMENT COMPLETED BY ALL PARTIES ON
19 MAR 2026 11:06:06
UTC

SIGNER

ANNA PERRY

EMAIL
ANNA.PERRY@SHAREBRISTOL.ORG.UK

TIMESTAMP

SENT
19 MAR 2026 09:52:44

VIEWED
19 MAR 2026 11:05:27

SIGNED
19 MAR 2026 11:06:06

SIGNATURE



IP ADDRESS
82.31.135.144

LOCATION
BRISTOL, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
19 MAR 2026 11:05:27

