

Registered Charity number 900624

THE DURSLEY LIONS CLUB CHARITY TRUST FUND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity number
900624

THE DURSLEY LIONS CLUB CHARITY TRUST FUND

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THE DURSLEY LIONS CLUB CHARITY TRUST FUND

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES' RESPONSIBILITIES

Charity law requires us as 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 profit or loss of the charity for that period. In preparing those financial statements, the trustees are required to:-

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

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable us to ensure that the financial statements comply with the Charities Act 2011. We 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.

Trustees

The Board members are:

D Waugh

R Robins

C Whateley

B Sheppard

P Jones

P Chamberlain

G Gough

H Pettitt

N Baldwin

S Clements

Plus all other members of the Club.

Principal Activities

The principal activities of the charity throughout the year were:-

- 1) The principal objectives of the charity are to raise money to support the needy of the Dursley area, and to support other charities and organisations for the benefit of the general population as a whole. There were no significant changes in this activity during the year.
- 2) The major fund raising event is the sale of Second Hand Furniture from premises in Dursley £12,166 (2024 £10,197).

Reserves Policy

The Designated General Fund represents the cost of the original investment in the various fixed assets, whilst the undesignated amount is free for distribution. It is the policy of the Trustees to maintain the designated fund and have approximately £10,000 available as working capital.

ON BEHALF OF THE TRUSTEES


B SHEPPARD PRESIDENT

THE DURSLEY LIONS CLUB CHARITY TRUST FUND

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE DURSLEY LIONS CLUB CHARITY TRUST FUND

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 3 to 9.

Respective responsibilities of trustees and examiners

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of S144(2) of the Charities Act 2011 (the Act) does not apply, and that an independent examination is needed. It is my responsibility to examine the accounts under S145 of the act, and to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S145(5)(b) of the Act, whether particular matters have come to my attention.

Bases of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:-

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:-
 - . to keep accounting records in accordance with S130 of the Act; and
 - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act;have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R J Holcombe

R J HOLCOMBE

2-10-2025
DATE

THE DURSLEY LIONS CLUB CHARITY TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31st MARCH 2025

	Note	2025 £	2024 £
	Unrestricted	Restricted	Total
INCOMING RESOURCES			
Donations, Legacies and Similar Income	(1)	989	271
Operating Activities		-	-
Activities to Generate Funds	(2)	24,308	25,113
Investment Income	(3)	371	328
		25,668	25,712
RESOURCES EXPENDED			
COST OF GENERATING FUNDS	(4)	9,566	13,116
	(5)	16,102	12,596
CHARITABLE EXPENDITURE			
Charitable Giving		21,869	14,534
NET INCOMING RESOURCES		(5,767)	(1,938)
NET GAINS ON RE-VALUATION OF INVESTMENTS		-	-
NET MOVEMENTS IN FUNDS FOR THE YEAR		(5,767)	(1,938)
FUNDS BROUGHT FORWARD		79,022	80,960
FUNDS CARRIED FORWARD		73,255	79,022

THE DURSLEY LIONS CLUB CHARITY TRUST FUND **BALANCE SHEET AT 31st MARCH 2025**

	Note	2025 £	2024 £
FIXED ASSETS			
Freehold Property	(7)	22,466	22,466
Motor Vehicle	(7)	1	1
Equipment	(7)	<u>1,633</u>	<u>2,041</u>
		24,100	24,508
CURRENT ASSETS			
Debtors and Prepayments		-	-
Bank Deposit Accounts		35,751	35,380
Bank Current Accounts		<u>13,404</u>	<u>19,134</u>
		49,155	54,514
Less			
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	(8)	-	-
NET CURRENT ASSETS		49,155	54,514
NET ASSETS		<u>73,255</u>	<u>79,022</u>
Financed by:-			
UNRESTRICTED FUNDS			
General Fund		7,810	13,577
Designated General Fund		<u>65,445</u>	<u>65,445</u>
		73,255	79,022

These financial statements were approved by the Trustees on

ON BEHALF OF THE TRUSTEES



P JONES TREASURER

THE DURSLEY LIONS CLUB CHARITY TRUST FUND
NOTES AND SCHEDULES ON THE ACCOUNTS TO
31st MARCH 2025

1. DONATIONS, LEGACIES AND SIMILAR INCOME

	Unrestricted	Restricted	2025 Total	2024 Total
Donations and Rent	989	-	989	271

2. ACTIVITIES TO GENERATE FUNDS

Various Fund Raising Activities	229	-	229	(7)
Furniture Donations	21,732	-	21,732	23,313
Stroud District Council - Covid Grants	-	-	-	500
Gloucestershire Recycling	1,225	-	1,225	1,044
Lucky Severn Lottery	246	-	246	263
Hoptician Quiz	226	-	226	-
Abbfest	650	-	650	-
	24,308	-	24,308	25,113

3. INVESTMENT INCOME

Deposit Interest	371	-	371	328
	371	-	371	328

4. COST OF GENERATING ACTIVITIES

Procester Beer Festival	-	-	-	-
Furniture Donations (9)	9,566	-	9,566	13,116
Dance etc	-	-	-	-
	9,566	-	9,566	13,116

THE DURSLEY LIONS CLUB CHARITY TRUST FUND

NOTES AND SCHEDULES ON THE ACCOUNTS TO 31st MARCH 2025

(Cont'd)

5. NET INCOMING RESOURCES BY ACTIVITY

	Note	Unrestricted	Restricted	2025 Total	2024 Total
Furniture Donations Surplus	(9)	12,166	-	12,166	10,197
Abbfest Beer Festival		650	-	650	-
Other Events Surplus		702	-	702	256
Donations and Legacies	(1)	258	-	258	271
Investment Income	(3)	371	-	371	328
Gloucestershire Recycling		1,225	-	1,225	1,044
Iceland Rent		730	-	730	-
Stroud District Council - Covid Grants		-	-	-	500
		16,102	-	16,102	12,596

6. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, the accounts are in accordance with applicable accounting standards, the Charities SORP (FRS 102), (Accounting and Reporting by Charities) and comply with the Charities (Accounts and reports) Regulations 2005 issued under the Charities Act 2011.

Voluntary income is received by way of donation and gifts and is included in full in the statement of Financial Activities when receivable. the value provided by volunteers has not been included.

Resources expended are recognised in the period in which they are incurred, and include attributable VAT which cannot be recovered.

Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates:-

Freehold land	-	No depreciation
Freehold buildings	-	10% per annum of cost
Motor Vehicles	-	20% per annum of cost
Equipment	-	5% & 25% per annum of cost

Stocks

Stocks have been valued at the lower of cost and net realisable value.

THE DURSLEY LIONS CLUB CHARITY TRUST FUND
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025
(Cont'd)

7. **TANGIBLE FIXED ASSETS**

	Equipment	Land	Buildings	Motor	Total
	£	£	£	Vehicles	£
Cost				£	
At 1st April 2024	5,685	22,465	20,670	16,635	65,455
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2025	5,685	22,465	20,670	16,635	65,455
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
At 1st April 2024	3,644	-	20,669	16,634	40,947
Charge for the year	408	-	-	-	408
Elimination of disposals	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2025	4,052	-	20,669	16,634	41,355
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net book value					
At 31st March 2025	1,633	22,465	1	1	24,100
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2024	2,041	22,465	1	1	24,508
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

8. **CREDITORS - AMOUNTS DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Dursley Lions Admin	-	-
	<hr/>	<hr/>

9. **FURNITURE DONATIONS SURPLUS**

	2025	2024
	£	£
SALES	21,732	22,026
Less EXPENSES		
Van Expenses	3,694	6,371
Members Mileage	556	590
May Lane Store Expenses	4,181	4,686
Depreciation	408	619
Information Leaflets & Postage	325	-
Building Repairs	402	850
Trustees Insurance	-	-
	<hr/>	<hr/>
	9,566	13,116
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NET SURPLUS	12,166	10,197
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