Weston-super-Mare Lions Club (CIO)

Report and unaudited financial statements

for the year ended 30th June 2026

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 2026.

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
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.

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.

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 £5,213 has been deducted from the balance brought forward at 1st July 2025 of £40,727 resulting in a balance carried forward of £35,514 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 2026-09-08 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 2026, 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 2026-09-10 .....

SM.CB.04272

Weston-super-Mare Lions Club (CIO)

Statement of financial activities for the year ended 30th June 2026

	Notes	2026 £	2025 £
Incoming resources			
Fundraising		144,217	143,376
Subscriptions		11,142	9,428
Sundry		1,338	313
		156,697	153,117
Resources expended			
Charitable donations		51,675	41,988
Fundraising costs		107,812	136,651
Governance costs		-	250
Sundry		2,423	2,635
		161,910	181,524
Net incoming/(outgoing) resources	4	(5,213)	(28,407)

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 2026

	Notes	2026 £	2025 £
Current assets			
Cash at bank and in hand		35,764	40,977
Net current assets		35,764	40,977
Current liabilities			
Accruals		(250)	(250)
Total assets less current liabilities		35,514	40,727
The funds of the charity	4		
Unrestricted funds		35,514	40,727

The financial statements were approved by the board on 2026-09-08 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.

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 £5,213 which resulted in a valuation of funds held within the charity of £35,514 at 30th June 2026. 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.

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**

	2026	**2025**
	£	**£**
At 1st July 2025	40,727	69,134
Surplus/(deficit) for the year	(5,213)	(28,407)
At 30th June 2026	35,514	40,727

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 2026

	2026 £	2025 £
Income		
Members' subscriptions	11,141.83	9,427.84
Tail twister/raffles	117.58	176.70
Sundries	1,325.00	313.14
Events	2,212.20	893.00
Clothing/Pins	833.78	893.00
	15,630.39	10,810.68
Expenditure		
Functions	9,222.35	5,359.52
Lions equipment	-	927.49
Lions Clubs International	4,777.78	4,539.44
Bank charges	32.30	124.80
Sundries	1,927.35	1,832.23
RAF	800.00	-
	16,759.78	12,783.48
Deficit of expenditure over income	(1,129.39)	(1,972.80)

Weston-super-Mare Lions Club (CIO)

Charity fund

Funds raised and donated for the year ended 30th June 2026

	Income £	Expenses £	 £
Funds raised			
Sundry donations	460.19	-	460.19
Bank interest	3.95	-	3.95
Casinos	1,400.00	-	1,400.00
Real Ale Festival	135,655.57	92,369.22	43,286.35
Mud Master	41.00	35.00	6.00
Carpark marshalling	790.49	-	790.49
Rotary fair	215.00	-	215.00
Shanty	2,500.00	-	2,500.00
Message In a Bottle	-	608.00	(608.00)
Other Charitable/Sundry	-	5,254.60	(5,254.60)
	141,066.20	98,266.82	42,799.38
Donations paid (see separate list)			(46,883.50)
Deficit of expenditure over income			(4,084.12)

Weston-super-Mare Lions Club (CIO)

Charity fund

Donations paid during the year ended 30th June 2026

	£
Axe District Scouts	1,000.00
Blood Bikes	117.50
Breast Cancer	750.00
Carnival Club	5,135.00
CHSW	1,000.00
College Art Exhibition	600.00
Disabled Allotment Plot	4,000.00
District Governor Deaf Academy	250.00
Drink Tea Eat Biscuits	1,000.00
Gig Club	375.00
GWAAC	4,000.00
Haywood School Cabot Learning Federation	2,000.00
Hospice Mendip Challenge	500.00
LCIF	1,900.00
Lions Visually Impaired Bowls	1,176.00
Monkey Tree	4,000.00
Mrs S Davis	2,000.00
Multi District Youth Trust	200.00
Notable Club	1,000.00
NSLGBT+	120.00
Postage Screening	3,680.00
Scouts Uphill	480.00
Sense	2,000.00
Uncle Pauls Chilli Farm	3,000.00
Uphill Cricket Club	1,000.00
Vision	100.00
Wave Radio (DAB)	1,000.00
Weston Aerobics	1,000.00
Weston Foodbank	500.00
Weston Hospice	1,000.00
Young Carers	1,000.00
Kids Cancer Charity	1,000.00
	46,883.50

CERTIFICATE *of* SIGNATURE

REF. NUMBER
CAKUH-N9AKD-MSBHG-WMFDI

DOCUMENT COMPLETED BY ALL PARTIES ON
08 SEP 2026 16:25:16 UTC

SIGNER	TIMESTAMP	SIGNATURE
CHRIS NELSON EMAIL CHRISNPATN@AOL.COM	SENT 04 SEP 2026 14:13:57 VIEWED 08 SEP 2026 16:19:03 SIGNED 08 SEP 2026 16:25:16	 IP ADDRESS 2.98.105.14 LOCATION BRISTOL, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
08 SEP 2026 16:19:03

CERTIFICATE *of* SIGNATURE

REF. NUMBER
ONX3X-R2IV7-R5K3Y-IMLFC

DOCUMENT COMPLETED BY ALL PARTIES ON
10 SEP 2026 07:27:47
UTC

SIGNER	TIMESTAMP	SIGNATURE
ROBBIE ORR EMAIL ROBBIE@BROOKINGRUSE.CO.UK	SENT 09 SEP 2026 09:42:20 VIEWED 10 SEP 2026 07:27:19 SIGNED 10 SEP 2026 07:27:47	 IP ADDRESS 161.12.61.150 LOCATION MILTON KEYNES, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
10 SEP 2026 07:27:19

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for the year ended 30th June 2026

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Weston-super-Mare Lions Club (CIO)

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Chris Nelson

Christopher Nelson
Trustee

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I report to the trustees on my examination of the accounts of Weston-super-Mare Lions Club for the year ended 30th June 2026, which are set out on pages 5 to 8.

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Date 2026-09-10 .....

SM.CB.04272

Weston-super-Mare Lions Club (CIO)

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All funds are unrestricted

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Weston-super-Mare Lions Club (CIO)

Balance Sheet as at 30th June 2026

	Notes	2026 £	2025 £
Current assets			
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Net current assets		35,764	40,977
Current liabilities			
Accruals		(250)	(250)
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Unrestricted funds		35,514	40,727

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(f) Irrecoverable VAT

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

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**

	2026	**2025**
	£	**£**
At 1st July 2025	40,727	69,134
Surplus/(deficit) for the year	(5,213)	(28,407)
At 30th June 2026	35,514	40,727

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Weston-super-Mare Lions Club (CIO)

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Weston-super-Mare Lions Club (CIO)

Charity fund

Funds raised and donated for the year ended 30th June 2026

	Income £	Expenses £	 £
Funds raised			
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Real Ale Festival	135,655.57	92,369.22	43,286.35
Mud Master	41.00	35.00	6.00
Carpark marshalling	790.49	-	790.49
Rotary fair	215.00	-	215.00
Shanty	2,500.00	-	2,500.00
Message In a Bottle	-	608.00	(608.00)
Other Charitable/Sundry	-	5,254.60	(5,254.60)
	141,066.20	98,266.82	42,799.38
Donations paid (see separate list)			(46,883.50)
Deficit of expenditure over income			(4,084.12)

Weston-super-Mare Lions Club (CIO)

Charity fund

Donations paid during the year ended 30th June 2026

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Carnival Club	5,135.00
CHSW	1,000.00
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Disabled Allotment Plot	4,000.00
District Governor Deaf Academy	250.00
Drink Tea Eat Biscuits	1,000.00
Gig Club	375.00
GWAAC	4,000.00
Haywood School Cabot Learning Federation	2,000.00
Hospice Mendip Challenge	500.00
LCIF	1,900.00
Lions Visually Impaired Bowls	1,176.00
Monkey Tree	4,000.00
Mrs S Davis	2,000.00
Multi District Youth Trust	200.00
Notable Club	1,000.00
NSLGBT+	120.00
Postage Screening	3,680.00
Scouts Uphill	480.00
Sense	2,000.00
Uncle Pauls Chilli Farm	3,000.00
Uphill Cricket Club	1,000.00
Vision	100.00
Wave Radio (DAB)	1,000.00
Weston Aerobics	1,000.00
Weston Foodbank	500.00
Weston Hospice	1,000.00
Young Carers	1,000.00
Kids Cancer Charity	1,000.00
	46,883.50

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Weston-super-Mare Lions Club (CIO)

Report and unaudited financial statements

for the year ended 30th June 2026

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 2026.

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
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.

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.

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 £5,213 has been deducted from the balance brought forward at 1st July 2025 of £40,727 resulting in a balance carried forward of £35,514 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 2026-09-08 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 2026, 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 2026-09-10 .....

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Weston-super-Mare Lions Club (CIO)

Statement of financial activities for the year ended 30th June 2026

	Notes	2026 £	2025 £
Incoming resources			
Fundraising		144,217	143,376
Subscriptions		11,142	9,428
Sundry		1,338	313
		156,697	153,117
Resources expended			
Charitable donations		51,675	41,988
Fundraising costs		107,812	136,651
Governance costs		-	250
Sundry		2,423	2,635
		161,910	181,524
Net incoming/(outgoing) resources	4	(5,213)	(28,407)

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 2026

	Notes	2026 £	2025 £
Current assets			
Cash at bank and in hand		35,764	40,977
Net current assets		35,764	40,977
Current liabilities			
Accruals		(250)	(250)
Total assets less current liabilities		35,514	40,727
The funds of the charity	4		
Unrestricted funds		35,514	40,727

The financial statements were approved by the board on 2026-09-08 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.

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 £5,213 which resulted in a valuation of funds held within the charity of £35,514 at 30th June 2026. 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.

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**

	2026	**2025**
	£	**£**
At 1st July 2025	40,727	69,134
Surplus/(deficit) for the year	(5,213)	(28,407)
At 30th June 2026	35,514	40,727

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 2026

	2026 £	2025 £
Income		
Members' subscriptions	11,141.83	9,427.84
Tail twister/raffles	117.58	176.70
Sundries	1,325.00	313.14
Events	2,212.20	893.00
Clothing/Pins	833.78	893.00
	15,630.39	10,810.68
Expenditure		
Functions	9,222.35	5,359.52
Lions equipment	-	927.49
Lions Clubs International	4,777.78	4,539.44
Bank charges	32.30	124.80
Sundries	1,927.35	1,832.23
RAF	800.00	-
	16,759.78	12,783.48
Deficit of expenditure over income	(1,129.39)	(1,972.80)

Weston-super-Mare Lions Club (CIO)

Charity fund

Funds raised and donated for the year ended 30th June 2026

	Income £	Expenses £	 £
Funds raised			
Sundry donations	460.19	-	460.19
Bank interest	3.95	-	3.95
Casinos	1,400.00	-	1,400.00
Real Ale Festival	135,655.57	92,369.22	43,286.35
Mud Master	41.00	35.00	6.00
Carpark marshalling	790.49	-	790.49
Rotary fair	215.00	-	215.00
Shanty	2,500.00	-	2,500.00
Message In a Bottle	-	608.00	(608.00)
Other Charitable/Sundry	-	5,254.60	(5,254.60)
	141,066.20	98,266.82	42,799.38
Donations paid (see separate list)			(46,883.50)
Deficit of expenditure over income			(4,084.12)

Weston-super-Mare Lions Club (CIO)

Charity fund

Donations paid during the year ended 30th June 2026

	£
Axe District Scouts	1,000.00
Blood Bikes	117.50
Breast Cancer	750.00
Carnival Club	5,135.00
CHSW	1,000.00
College Art Exhibition	600.00
Disabled Allotment Plot	4,000.00
District Governor Deaf Academy	250.00
Drink Tea Eat Biscuits	1,000.00
Gig Club	375.00
GWAAC	4,000.00
Haywood School Cabot Learning Federation	2,000.00
Hospice Mendip Challenge	500.00
LCIF	1,900.00
Lions Visually Impaired Bowls	1,176.00
Monkey Tree	4,000.00
Mrs S Davis	2,000.00
Multi District Youth Trust	200.00
Notable Club	1,000.00
NSLGBT+	120.00
Postage Screening	3,680.00
Scouts Uphill	480.00
Sense	2,000.00
Uncle Pauls Chilli Farm	3,000.00
Uphill Cricket Club	1,000.00
Vision	100.00
Wave Radio (DAB)	1,000.00
Weston Aerobics	1,000.00
Weston Foodbank	500.00
Weston Hospice	1,000.00
Young Carers	1,000.00
Kids Cancer Charity	1,000.00
	46,883.50

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