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REGISTERED CHARITY NUMBER: 1171122

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2021
for
Hornsea District Lions Club

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

KBT

Hornsea District Lions Club

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for the Year Ended 30 June 2021

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Hornsea District Lions Club

Report of the Trustees for the Year Ended 30 June 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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/or
- promoting community participation in healthy recreation.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set

FINANCIAL REVIEW

Reserves policy

The charity seeks to hold 6-9 months operating costs in reserves. This covers all contractual obligations.

FUTURE PLANS

To replace/renew our current mini-bus which is loaned out to community groups; free of charge and to continue to Serve and maintain our Objectives and Activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

At each AGM, the members shall cease to hold office before the next AGM.

Charity trustees term of office shall run for one year from 1 July after the AGM at which they are elected.

The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or as an additional charity trustee, provided that the limit on the number of charity trustees would not as a result be exceeded;

Hornsea District Lions Club

Report of the Trustees
for the Year Ended 30 June 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171122

Principal address

6 New Road
Hornsea
East Yorkshire
HU18 1PF

Trustees

Ms J Eldred
Mr J Briggs
Mr K B Thorpe
Mr P Taylor
Mr W M Watson
Mr D Spensley
Mrs P Spensley
Mr M Parry
Mrs L Jackson (appointed 1.7.20)
Ms V J Gales (appointed 1.7.21)

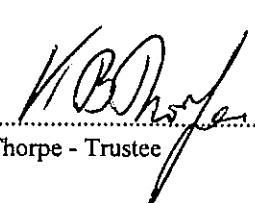
Independent Examiner

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Bankers

National Westminster Bank PLC
1 Victoria Place
Holbeck
Leeds
West Yorkshire
LS11 5AN

Approved by order of the board of trustees on Tue 2nd Nov 21 and signed on its behalf by:


.....
Mr K B Thorpe - Trustee

MT

**Independent Examiner's Report to the Trustees of
Hornsea District Lions Club**

Independent examiner's report to the trustees of Hornsea District Lions Club

I report to the charity trustees on my examination of the accounts of Hornsea District Lions Club (the Trust) for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Steele
FCA FCCA
360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Date: 17/11/21

Hornsea District Lions ClubStatement of Financial Activities
for the Year Ended 30 June 2021

| | Notes | Unrestricted fund £ | Restricted fund £ | 30.6.21 Total funds £ | 30.6.20 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 65,925 | - | 65,925 | 103,218 |
| EXPENDITURE ON | | | | | |
| Raising funds | 2 | 37,070 | - | 37,070 | 42,466 |
| Charitable activities | | | | | |
| Grants | | | | | |
| | | 39,895 | - | 39,895 | 57,469 |
| Total | | 76,965 | - | 76,965 | 99,935 |
| NET INCOME/(EXPENDITURE) | | (11,040) | - | (11,040) | 3,283 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 156,195 | - | 156,195 | 152,912 |
| TOTAL FUNDS CARRIED FORWARD | | 145,155 | - | 145,155 | 156,195 |

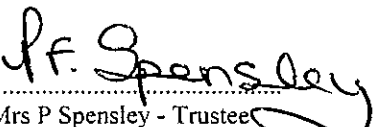
The notes form part of these financial statements


Hornsea District Lions Club

Balance Sheet
30 June 2021

| | Notes | Unrestricted fund £ | Restricted fund £ | 30.6.21 Total funds £ | 30.6.20 Total funds £ |
|--|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 4 | 17 | - | 17 | - |
| Cash at bank | | 146,038 | - | 146,038 | 157,095 |
| | | <u>146,055</u> | <u>-</u> | <u>146,055</u> | <u>157,095</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 5 | (900) | - | (900) | (900) |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CURRENT ASSETS | | <u>145,155</u> | <u>-</u> | <u>145,155</u> | <u>156,195</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>145,155</u> | <u>-</u> | <u>145,155</u> | <u>156,195</u> |
| NET ASSETS | | <u>145,155</u> | <u>-</u> | <u>145,155</u> | <u>156,195</u> |
| FUNDS | 6 | | | | |
| Unrestricted funds | | | | 145,155 | 156,195 |
| TOTAL FUNDS | | | | <u>145,155</u> | <u>156,195</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on ~~Tue 2nd Nov 2021~~ and were signed on its behalf by:


Mrs P Spensley - Trustee


Mr K B Thorpe - Trustee

The notes form part of these financial statements

Hornsea District Lions Club

Notes to the Financial Statements
for the Year Ended 30 June 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

| | 30.6.21 | 30.6.20 |
|---------------|---------------|--------------|
| | £ | £ |
| Support costs | <u>18,431</u> | <u>6,737</u> |

Hornsea District Lions Club

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.21 £ | 30.6.20 £ |
|-------------|--------------|--------------|
| Prepayments | 17 | - |
| | <u>17</u> | <u>-</u> |

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.21 £ | 30.6.20 £ |
|-----------------|--------------|--------------|
| Other creditors | 900 | 900 |
| | <u>900</u> | <u>900</u> |

6. MOVEMENT IN FUNDS

| | At 1.7.20 £ | Net movement in funds £ | At 30.6.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 156,195 | (11,040) | 145,155 |
| | <u>156,195</u> | <u>(11,040)</u> | <u>145,155</u> |
| TOTAL FUNDS | <u>156,195</u> | <u>(11,040)</u> | <u>145,155</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 65,925 | (76,965) | (11,040) |
| | <u>65,925</u> | <u>(76,965)</u> | <u>(11,040)</u> |
| TOTAL FUNDS | <u>65,925</u> | <u>(76,965)</u> | <u>(11,040)</u> |

Comparatives for movement in funds

| | At 1.7.19 £ | Net movement in funds £ | At 30.6.20 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 152,912 | 3,283 | 156,195 |
| | <u>152,912</u> | <u>3,283</u> | <u>156,195</u> |
| TOTAL FUNDS | <u>152,912</u> | <u>3,283</u> | <u>156,195</u> |

Hornsea District Lions Club

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 103,218 | (99,935) | 3,283 |
| TOTAL FUNDS | <u>103,218</u> | <u>(99,935)</u> | <u>3,283</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.7.19 £ | Net movement in funds £ | At 30.6.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 152,912 | (7,757) | 145,155 |
| TOTAL FUNDS | <u>152,912</u> | <u>(7,757)</u> | <u>145,155</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 169,143 | (176,900) | (7,757) |
| TOTAL FUNDS | <u>169,143</u> | <u>(176,900)</u> | <u>(7,757)</u> |

7. RELATED PARTY DISCLOSURES

The trustees of the charity are also members of the club. They receive no preferential rates to other members.

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Hornsea District Lions Club**Detailed Statement of Financial Activities
for the Year Ended 30 June 2021**

| | 30.6.21 £ | 30.6.20 £ |
|---------------------------------|------------------------|---------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Lions | 829 | 1,628 |
| Donations | 2,529 | 3,704 |
| Grants | 12,098 | 10,000 |
| Shop takings | 44,239 | 75,252 |
| Events | 5,928 | 12,196 |
| Sundry income | 302 | 438 |
| | <u>65,925</u> | <u>103,218</u> |
| Total incoming resources | 65,925 | 103,218 |
| EXPENDITURE | | |
| Other trading activities | | |
| Charitable expenditure | 18,639 | 35,729 |
| Charitable activities | | |
| Grants | 30,890 | 46,141 |
| Support costs | | |
| Management | | |
| Rates and water | 10,641 | 7,728 |
| Light and heat | 1,996 | 2,756 |
| Postage and stationery | 287 | 268 |
| Advertising | 102 | - |
| Motor expenses | 618 | 3,617 |
| | <u>13,644</u> | <u>14,369</u> |
| Information technology | | |
| Insurance | 184 | - |
| Telephone | 586 | - |
| Repairs and renewals | 12,122 | 2,796 |
| | <u>12,892</u> | <u>2,796</u> |
| Governance costs | | |
| Accountancy and legal fees | 900 | 900 |
| | <u>76,965</u> | <u>99,935</u> |
| Total resources expended | 76,965 | 99,935 |
| Net (expenditure)/income | <u>(11,040)</u> | <u>3,283</u> |

This page does not form part of the statutory financial statements