

REGISTERED CHARITY NUMBER: 1171122

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
Hornsea District Lions Club

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

Hornsea District Lions Club

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for the Year Ended 30 June 2022

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Hornsea District Lions Club

Report of the Trustees **for the Year Ended 30 June 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. 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 continue to serve and maintain our objectives, and continue to provide mini-bus service, still free of charge.

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;

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171122

Hornsea District Lions Club**Report of the Trustees**
for the Year Ended 30 June 2022**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 (appointed 1/7/2022)
Mr D Spensley (resigned 1/7/2022)
Mrs P Spensley (resigned 1/7/2022)
Mr M Parry
Mrs L Jackson
Ms V J Gales Trustee (appointed 1/7/2021)
Mr P Milne (appointed 1/7/2022)
Mrs J Robinson (appointed 1/7/2022)

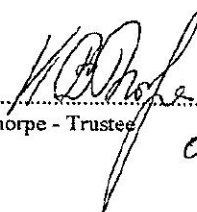
Independent Examiner

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 6th Dec 2022 and signed on its behalf by:


.....
Mr K B Thorpe - Trustee

08/12/22

**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 2022.

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: 9/1/23

Hornsea District Lions Club**Statement of Financial Activities**
for the Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted fund £	30/6/22 Total funds £	30/6/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>120,677</u>	<u>-</u>	<u>120,677</u>	<u>65,925</u>
EXPENDITURE ON					
Raising funds	2	52,285	-	52,285	37,070
Charitable activities					
Grants		45,572	-	45,572	39,895
Total		<u>97,857</u>	<u>-</u>	<u>97,857</u>	<u>76,965</u>
NET INCOME/(EXPENDITURE)		22,820	-	22,820	(11,040)
RECONCILIATION OF FUNDS					
Total funds brought forward		145,155	-	145,155	156,195
TOTAL FUNDS CARRIED FORWARD		<u><u>167,975</u></u>	<u><u>-</u></u>	<u><u>167,975</u></u>	<u><u>145,155</u></u>

The notes form part of these financial statements

Hornsea District Lions ClubBalance Sheet
30 June 2022

	Notes	Unrestricted fund £	Restricted fund £	30/6/22 Total funds £	30/6/21 Total funds £
FIXED ASSETS					
Tangible assets	4	21,765	-	21,765	-
CURRENT ASSETS					
Debtors	5	-	-	-	17
Cash at bank		147,110	-	147,110	146,038
		<u>147,110</u>	<u>-</u>	<u>147,110</u>	<u>146,055</u>
CREDITORS					
Amounts falling due within one year	6	(900)	-	(900)	(900)
NET CURRENT ASSETS		<u>146,210</u>	<u>-</u>	<u>146,210</u>	<u>145,155</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>167,975</u>	<u>-</u>	<u>167,975</u>	<u>145,155</u>
NET ASSETS		<u>167,975</u>	<u>-</u>	<u>167,975</u>	<u>145,155</u>
FUNDS	7				
Unrestricted funds				167,975	145,155
TOTAL FUNDS				<u>167,975</u>	<u>145,155</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6/12/2022 and were signed on its behalf by:

Mr K B Thorpe 8/12/22
Mr K B Thorpe - Trustee

Ms V J Gales 11/12/22
Ms V J Gales - Trustee

The notes form part of these financial statements

Hornsea District Lions Club

Notes to the Financial Statements
for the Year Ended 30 June 2022

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on reducing balance

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.

Hornsea District Lions Club**Notes to the Financial Statements - continued**
for the Year Ended 30 June 2022**2. RAISING FUNDS****Raising donations and legacies**

	30/6/22	30/6/21
	£	£
Support costs	<u>34,030</u>	<u>18,431</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

4. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
Additions	<u>29,020</u>
DEPRECIATION	
Charge for year	<u>7,255</u>
NET BOOK VALUE	
At 30 June 2022	<u>21,765</u>
At 30 June 2021	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/22	30/6/21
	£	£
Prepayments	<u>-</u>	<u>17</u>

Hornsea District Lions Club

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/22	30/6/21
	£	£
Other creditors	900	900
	<u>900</u>	<u>900</u>

7. MOVEMENT IN FUNDS

	At 1/7/21	Net movement in funds	At 30/6/22
	£	£	£
Unrestricted funds			
General fund	145,155	22,820	167,975
TOTAL FUNDS	<u>145,155</u>	<u>22,820</u>	<u>167,975</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	120,677	(97,857)	22,820
TOTAL FUNDS	<u>120,677</u>	<u>(97,857)</u>	<u>22,820</u>

Comparatives for 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
TOTAL FUNDS	<u>156,195</u>	<u>(11,040)</u>	<u>145,155</u>

Comparative 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)
TOTAL FUNDS	<u>65,925</u>	<u>(76,965)</u>	<u>(11,040)</u>

Hornsea District Lions Club

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

7. MOVEMENT IN FUNDS - continued

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

	At 1/7/20 £	Net movement in funds £	At 30/6/22 £
Unrestricted funds			
General fund	156,195	11,780	167,975
TOTAL FUNDS	<u>156,195</u>	<u>11,780</u>	<u>167,975</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	186,602	(174,822)	11,780
TOTAL FUNDS	<u>186,602</u>	<u>(174,822)</u>	<u>11,780</u>

8. RELATED PARTY DISCLOSURES

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

Hornsea District Lions Club**Detailed Statement of Financial Activities**
for the Year Ended 30 June 2022

	30/6/22 £	30/6/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Lions	1,476	829
Donations	3,467	2,529
Grants	-	12,098
Shop takings	106,728	44,239
Events	8,091	5,928
Sundry income	915	302
	<u>120,677</u>	<u>65,925</u>
Total incoming resources	120,677	65,925
EXPENDITURE		
Other trading activities		
Charitable expenditure	17,455	18,639
Bad debts	800	-
	<u>18,255</u>	<u>18,639</u>
Charitable activities		
Grants	45,555	30,890
Support costs		
Management		
Rates and water	14,970	10,641
Light and heat	3,094	1,996
Postage and stationery	422	287
Advertising	-	102
Motor expenses	7,301	618
	<u>25,787</u>	<u>13,644</u>
Finance		
Sundries	88	-
Depreciation of tangible fixed assets	7,255	-
	<u>7,343</u>	<u>-</u>
Information technology		
Insurance	17	184
Telephone	-	586
Repairs and renewals	-	12,122
	<u>17</u>	<u>12,892</u>
Governance costs		
Accountancy and legal fees	900	900

This page does not form part of the statutory financial statements

Hornsea District Lions ClubDetailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30/6/22	30/6/21
	£	£
Total resources expended	<u>97,857</u>	<u>76,965</u>
Net income/(expenditure)	<u><u>22,820</u></u>	<u><u>(11,040)</u></u>

This page does not form part of the statutory financial statements