

**REGISTERED CHARITY NUMBER: 1171122**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 June 2023**  
**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 2023**

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## **Hornsea District Lions Club**

### **Report of the Trustees** **for the Year Ended 30 June 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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;

**Hornsea District Lions Club**

**Report of the Trustees**  
**for the Year Ended 30 June 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1171122

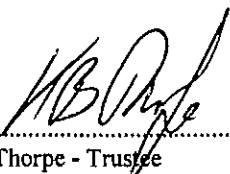
**Principal address**  
6 New Road  
Hornsea  
East Yorkshire  
HU18 1PF

**Trustees**  
Ms J Eldred  
Mr J Briggs  
Mr K B Thorpe  
Mr P Taylor  
Mr W M Watson (appointed 1.7.22)  
Mr D Spensley (resigned 1.7.22)  
Mrs P Spensley (resigned 1.7.22)  
Mr M Parry  
Mrs L Jackson  
Ms V J Gales Trustee  
Mr P Milne (appointed 1.7.22)  
Mrs J Robinson (appointed 1.7.22)  
Mrs C Coggrave (appointed 1.7.23)

**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 ..... and signed on its behalf by:

  
.....  
Mr K B Thorpe - Trustee

**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 2023.

**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  
The Institute of Chartered Accountants in England and Wales

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

Date: 14/12/23

**Hornsea District Lions Club**

**Statement of Financial Activities**  
**for the Year Ended 30 June 2023**

	Notes	Unrestricted fund £	Restricted fund £	30.6.23 Total funds £	30.6.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>146,976</u>	<u>-</u>	<u>146,976</u>	<u>120,677</u>
<b>EXPENDITURE ON</b>					
Raising funds	2	<u>50,461</u>	<u>-</u>	<u>50,461</u>	<u>52,285</u>
Charitable activities					
Grants		<u>84,358</u>	<u>-</u>	<u>84,358</u>	<u>45,572</u>
<b>Total</b>		<u>134,819</u>	<u>-</u>	<u>134,819</u>	<u>97,857</u>
<b>NET INCOME</b>		<u>12,157</u>	<u>-</u>	<u>12,157</u>	<u>22,820</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>167,975</u>	<u>-</u>	<u>167,975</u>	<u>145,155</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>180,132</u></u>	<u><u>-</u></u>	<u><u>180,132</u></u>	<u><u>167,975</u></u>

The notes form part of these financial statements


**Hornsea District Lions Club**

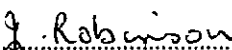
**Balance Sheet**  
**30 June 2023**

	Notes	Unrestricted fund £	Restricted fund £	30.6.23 Total funds £	30.6.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	16,324	-	16,324	21,765
<b>CURRENT ASSETS</b>					
Cash at bank		164,804	-	164,804	147,110
<b>CREDITORS</b>					
Amounts falling due within one year	5	(996)	-	(996)	(900)
<b>NET CURRENT ASSETS</b>		<u>163,808</u>	<u>-</u>	<u>163,808</u>	<u>146,210</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>180,132</u>	<u>-</u>	<u>180,132</u>	<u>167,975</u>
<b>NET ASSETS</b>		<u>180,132</u>	<u>-</u>	<u>180,132</u>	<u>167,975</u>
<b>FUNDS</b>	6				
Unrestricted funds				<u>180,132</u>	<u>167,975</u>
<b>TOTAL FUNDS</b>				<u>180,132</u>	<u>167,975</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

5<sup>th</sup> Dec 2023

  
.....  
Mr K B Thorpe - Trustee

  
.....  
Mrs J Robinson - Trustee

The notes form part of these financial statements

## **Hornsea District Lions Club**

### **Notes to the Financial Statements** **for the Year Ended 30 June 2023**

#### **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 2023**

**2. RAISING FUNDS**

**Raising donations and legacies**

<b>30.6.23</b>	<b>30.6.22</b>
<b>£</b>	<b>£</b>
<b>28,848</b>	<b>34,030</b>
<b><u>          </u></b>	<b><u>          </u></b>

**Support costs**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**4. TANGIBLE FIXED ASSETS**

	<b>Motor vehicles £</b>
<b>COST</b>	
At 1 July 2022 and 30 June 2023	<b><u>29,020</u></b>
<b>DEPRECIATION</b>	
At 1 July 2022	<b>7,255</b>
Charge for year	<b><u>5,441</u></b>
At 30 June 2023	<b><u>12,696</u></b>
<b>NET BOOK VALUE</b>	
At 30 June 2023	<b><u>16,324</u></b>
At 30 June 2022	<b><u>21,765</u></b>

**Hornsea District Lions Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2023**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.23	30.6.22
	£	£
Trade creditors	96	-
Other creditors	900	900
	<u>996</u>	<u>900</u>

**6. MOVEMENT IN FUNDS**

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	167,975	12,157	180,132
	<u>167,975</u>	<u>12,157</u>	<u>180,132</u>
<b>TOTAL FUNDS</b>	<u>167,975</u>	<u>12,157</u>	<u>180,132</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	146,976	(134,819)	12,157
	<u>146,976</u>	<u>(134,819)</u>	<u>12,157</u>
<b>TOTAL FUNDS</b>	<u>146,976</u>	<u>(134,819)</u>	<u>12,157</u>

**Comparatives for movement in funds**

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	145,155	22,820	167,975
	<u>145,155</u>	<u>22,820</u>	<u>167,975</u>
<b>TOTAL FUNDS</b>	<u>145,155</u>	<u>22,820</u>	<u>167,975</u>

**Hornsea District Lions Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2023**

**6. MOVEMENT IN FUNDS - continued**

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

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

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	145,155	34,977	180,132
<b>TOTAL FUNDS</b>	<u>145,155</u>	<u>34,977</u>	<u>180,132</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 £
<b>Unrestricted funds</b>			
General fund	267,653	(232,676)	34,977
<b>TOTAL FUNDS</b>	<u>267,653</u>	<u>(232,676)</u>	<u>34,977</u>

**Hornsea District Lions Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2023**

**7. 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 2023**

	30.6.23 £	30.6.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Lions	161	1,476
Donations	5,550	3,467
Shop takings	124,280	106,728
Events	13,089	8,091
Sundry income	3,896	915
	<hr/>	<hr/>
	146,976	120,677
<b>Total incoming resources</b>	<hr/>	<hr/>
	146,976	120,677
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Charitable expenditure	21,613	17,455
Bad debts	-	800
	<hr/>	<hr/>
	21,613	18,255
<b>Charitable activities</b>		
Grants	84,031	45,555
<b>Support costs</b>		
<b>Management</b>		
Rates and water	15,491	14,970
Light and heat	3,407	3,094
Postage and stationery	313	422
Motor expenses	3,513	7,301
	<hr/>	<hr/>
	22,724	25,787
<b>Finance</b>		
Sundries	14	88
Depreciation of tangible fixed assets	5,441	7,255
	<hr/>	<hr/>
	5,455	7,343
<b>Information technology</b>		
Insurance	-	17
<b>Governance costs</b>		
Accountancy and legal fees	996	900
	<hr/>	<hr/>
<b>Total resources expended</b>	134,819	97,857
	<hr/>	<hr/>
<b>Net income</b>	12,157	22,820
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This page does not form part of the statutory financial statements