

**Thanet Lions Club**  
**A Charitable Incorporated Organisation**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

**Thanet Lions Club**  
**A Charitable Incorporated Organisation LEGAL AND ADMINISTRATIVE INFORMATION**

---

Trustees	S Griggs R Prebble P Robinson J Robinson	LP J Prebble S Carley M Hamilton R Francklin
Secretary to the Trustees	R Prebble	
Charity Number	1172641	
Principal Address	1 Kingsgate Court 99 Kingsgate Avenue Broadstairs CT10 3LH	
Independent Examiner	M Warn 14 Winkle Close Hampton Herne Bay CT6 8FJ	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ	

---

**Thanet Lions Club**  
**A Charitable Incorporated Organisation**  
**CONTENTS**

---

	<u>Page</u>
Trustees' Report	1 - 3
Independent Examiner's Report	4

**History, objectives and activities of the Trust**

The Club is a member of the International Association of Lions Clubs, and was established as a Charitable Incorporated Organisation (CIO) on 17th April 2017.

Thanet Lions Club was formed in 1967; its purpose is through service and financial support to provide help for those in need. Fundraising, primarily in the Thanet area, provides the financial support and as a consequence most of the funds raised are spent locally. However the Club does support Lions Charities in the UK and overseas.

Throughout the year, the Trustees have paid regard to the Charity Commission's guidance on public benefit in dealing with the objectives and activities of the Club.

The Club relies on the surpluses made on fundraising events, grants from various bodies, and on occasional donations from its members and the public, to provide the funds with which to carry out its objectives. All administrative expenses of the Club are met from subscriptions paid by its members. There has been no change in these policies during the year. The work of the CIO is carried out entirely by volunteers.

From time to time as appropriate, the Club works closely with other local and national agencies, with other Lions Clubs, and with Lions Clubs International to achieve its objectives.

**Management and governance arrangements**

The Club is governed by its CIO document dated ...12th April 2017..., and by the Constitutions and By-Laws of Lions Clubs International, as revised from time to time.

The Trustees are appointed from time to time as appropriate by the members of the Club, and have overall responsibility to ensure that the Club operates in accordance with Charity law and the Club's CIO document. The day-to-day running of the Club is overseen by the Trustees, and which forms and governs such committees as it deems appropriate for the effective running of the Club. All business of the Club is ratified by the members in general meetings, which meetings are held at least once per month.

The Club is ably supported by the volunteer services of its members and others.

**Trustees**

Details of the Trustees who have served throughout the year are set out under legal and administrative information at the front of these accounts.

**Financial review, investment policy, reserves and risk**

Thanet Lions Club CIO has had an encouraging year largely free from Covid restrictions. We revived our fundraising events of Boot Fairs and Quiz nights whilst retaining Raffle baskets at Easter and Christmas. We were successful in raising £11071 in General Fundraising, and £6610 Restricted funds for our Hampers project. We utilised the remaining National Lottery Community Grant to replenish our advertising and marketing materials. Along with other smaller donations and Club admin activities we generated a Total income of £21163 (£13089 2020-21). Charitable grants made by the CIO in support of its objectives this year have totalled £18222 (£15215 2020-21). Our Boot fairs returned to our regular venue at Drapers Mills School and with grateful thanks the weather was with us for the majority of weekends.

The cost of fundraising of £1776 (10 % of gross fundraising income), which is well within our normal target.

As always Thanet Lions through careful management ensured that Grants were fully assessed and made in line with our Governing document. Reserves have been maintained in line with our stated policy.

It is the policy of the Club to maintain sufficient unrestricted funds to the extent that they are expected to be required within the foreseeable future to meet the objectives of the Club.

The adequacy of the reserves policy is reviewed periodically.

The Trustees have considered the major risks to which the Club is exposed to satisfy themselves that systems are in place to mitigate those risks.

- 1 -

**Community Service Activities**

Thanet Lions have been involved in a number of Community service activities this year, the following are the main events; 1) Promotion of sight related issues via Spectacle recycling. This continues as a major service activity with over 5000 pairs being sent for assessment and grading and onward transfer to India, Sri Lanka, South America, and Africa. 2) The club has promoted safety of the elderly and infirm through our Message in a Bottle Scheme and given away over 1500 bottles in the year, in addition Thanet Lions Message in a wallet scheme helps to protect the elderly and vulnerable when they are out of the house. 3) Thanet Lions also provided over 250 food vouchers for needy families in Thanet this year, which was partly funded from Grants from Co-op and Tesco Community Grant schemes. 4) Our most notable achievement is our Community service project helping at the Covid Vaccination centre. We have contributed over 1200 hours of volunteer service at Doctors Surgeries and the Saga Vaccination Centre. Truly living up to our slogan of 'We Serve'

**Fundraising Events**

Fund raising have been from Boot Fairs, Quiz Nights and Christmas and Easter Raffle baskets provided to Care homes in a controlled environment, and a small profit from Tin Shakes when we have been able to do them.

**Future Plans and Outlook**

Thanet Lions has been able to conduct our meetings again in person, with only the odd one being online. Flexibility of Club members has been key to this success. We are always seeking to review our costs of fundraising to keep these to the minimum possible and as always our events are run by unpaid volunteers. We will also keep a eye on possible grant opportunities and focus our attentions on families

We are constantly on the lookout for more volunteers to maintain our active programme of events. We are looking at a number of volunteer recruitment events in the next year and as always hoping that our various service activities attract community minded people to come and join us.

- 2 -

**Statement of trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of its financial activities for that period.

In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent;

- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

#### **Independent Examiner**

The Trustees intend to ask the existing independent examiner to undertake the independent examination of the Trust in the following year.

Approved by the Trustees on 19/12/2022 and signed on their behalf.

Trustee's Name **Phil Robinson**



- 3 -

#### **TO THE TRUSTEES OF Thanet Lions Club CIO**

I report on the accounts of the Thanet Lions Club for the year ended 30 June 2022, which are set out on pages 5 to 11.

The Club was established as a Charitable Incorporated Organisation on the 17th April 2017

The Club's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act)) and that, by its constitution, an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's 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 seeking 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 examiner's statement**

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(2)

**Examiners Name** Maureen Warn

14 Winkle Close  
Hampton  
Heme Bay  
CT6 8FJ



Date.....19/12/2022.....

- 4 -

**A Charitable Incorporated Organisation  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2022**

		Unrestricted	Restricted	Admin	Total	Total
	Notes	funds	funds	funds	2022	2021
		£	£	£	£	£
<b>INCOMING RESOURCE</b>						
<b>From generated funds:-</b>						
<i>Voluntary income:</i>						
Grants and donations	2-3	582	5,668	-	6,250	6,089
250 Club Donation to Charity Account					-	
IAKO					0	323
Fundraising events	2-6	9,569	942	-	10,511	3,733
250 Club Income		920			920	1113
GiftAid claimable		-	-	-	-	-
		11,071	6,610	-	17,681	10,145
<b>From Admin activities:-</b>						
Members' contributions			-	1,850	1,850	1,832
GiftAid claimable		-	-	-	-	-
Other Member income i.e Charter, Tail Twister			-	1632	1632	0
					0	
<b>TOTAL INCOMING RESOURCES</b>		11,071	6,610	3,482	21,163	13,089
<b>RESOURCES EXPENDED</b>						
<b>Cost of generating funds:</b>						
Fundraising events	3-7	1,676	100		1,776	1,167
IAKO	3-7				0	0
<b>Charitable activities</b>					0	
Donations and grants	3-8	7,327	4,861		12,188	11,054
250 Club Outgoings	3-8	644	-		644	644
<b>Admin Activities</b>						
Members' activities i.e Charter	3-8		-	1,760	1,760	
Club Subscriptions				1,022	1,022	1,435
Other Administration costs	3-9		-	832	832	915
<b>TOTAL RESOURCES EXPENDED</b>		9,647	4,961	3,614	18,222	15,215
<b>Net (outgoing)/incoming resources before transfers</b>		1424	1,649	(132)	2,941	(2,126)
<b>Transfers between funds</b>	5-15		-		-	-
<b>NET MOVEMENT IN FUNDS</b>		1424	1,649	(132)	2,942	(2,126)
Opening Balances 1/7/2021		7,471	3310	2,421	13,202	
			-			
<b>FUND BALANCES AT 30 JUNE 2022</b>	5-15	8,895	4,959	2,289	16,143	

**A Charitable Incorporated Organisation BALANCE SHEET  
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	£	2022	£	2021
<b>FIXED ASSETS</b>					
Tangible assets	4-11		27,000		31,389
<b>CURRENT ASSETS</b>					
Stocks		-		-	
Debtors	4-12			16,143	
Cash at bank and in hand					13,202
				16,143	
<b>CREDITORS: amounts falling due</b>					
within one year	4-13	-		-	
<b>NET CURRENT ASSETS</b>					
			16,143		13,202
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>CREDITORS: amounts falling due after</b>					
more than one year	4-14		-		-
<b>TOTAL NET ASSETS</b>					
			43,143		44,591
<b>ACCUMULATED FUNDS</b>					
Unrestricted funds	5-15		8,895		7,471
Restricted funds	5-15		4,959		3,310
Admin fund	5-15		2,289		2,421
			16,143		13,202

Note: The unrestricted funds includes the balance of the 250 club £1684

The notes attached form part of these accounts

The accounts were approved by the Trustees on and signed on their behalf.

.....  
**Trustee's Name**  
Trustee Philip Alan Robinson

## 1 Accounting policies

Thanet Lions Club is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales (number 1172641). The registered office is at Flat 1, 99 Kingsgate avenue, Broadstairs Kent CT10 3LH.

### a) Basis of preparation

The financial statements are prepared under the historical cost convention, and in accordance with applicable accounting standards (including FRS102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland"), the Charities SORP (FRS102) 2015 (Accounting and Reporting by Charities) and the Charities Act 2011.

These financial statements are prepared in GBP Sterling, rounded to the nearest pound, which is the functional currency of the Lions Club. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in these notes.

Thanet Lions Club meets the definition of a public benefit entity under FRS102. The Trustees consider that there are no material uncertainties about the Lions Club's ability to continue as a going concern.

### b) Incoming resources

Voluntary income, including donations, gifts, legacies and grants, are recognised where there is entitlement and certainty of receipt, and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or

The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Fundraising income and members' contributions are recognised when they fall due. Investment income and GiftAid are recognised on a receivable basis.

- Costs of generating funds are those incurred in running fundraising events and in attracting voluntary income.
- Charitable activities include expenditure made in furthering the objectives of the Club, and in promoting
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and charity law requirements.

### e) Tangible fixed assets

Assets costing £100 or more are capitalised at cost.

Tangible assets are stated at cost less depreciation. Depreciation is provided on all assets at rates calculated to write off the cost of the assets over its expected useful life as follows:-

Fundraising equipment	20% straight line
Other equipment	15% straight line

### f) Stocks

Stock is valued at the lower of cost and net realisable value.

### g) Cash at bank and in hand

Included within cash at bank and in hand are deposit balances of £16143 (2020-21: £13202),

### h) Foreign Currency Transactions

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

- 7 -

## 2 Taxation

The Club is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. Therefore, it is exempt from taxation on its income and gains where they are applied for charitable purposes. The Club is registered for

### 3 Voluntary income

	Unrestricted funds	Restricted funds	Admin fund	Total 2022	Total 2021
	£	£	£		
Donations General - Personal via Lotto	582		-	582	756
Grants obtained Tesco's and Co-op Community Fund schemes	-	4779		4779	5533
	<u>756</u>	<u>-</u>	<u>-</u>	<u>5,361</u>	<u>6,289</u>

### 4 Activities for generating funds

N/A	Unrestricted funds	Restricted funds	Admin fund	Total 2022	Total 2021
	£	£	£	£	£
	-	-	-	-	-

### 5 Investment Income

Unrestricted	Restricted	Admin	Total	Total
--------------	------------	-------	-------	-------

	funds £	funds £	fund £	2022 £	2021 £
	3	-	-	3	4
Interest receivable					

6	<u>Income from charitable activities</u>	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2022 £	Total 2021 £
	<i>Easter and Xmas Baskets</i>	1,658		-	1,658	2,527
	<i>Tin Shakes and Advert event and Other</i>	696	942	-	1,638	925
	<i>Boot Fairs and Quizzes</i>	6,272		-	6,272	2809
				-		
		8,626	942	-	9,568	6,261

- 8 -

7	<u>Cost of generating funds</u>	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2022 £	Total 2021 £
	<i>Baskets</i>	642			642	638
	<i>Bank Fee Charge</i>	82			82	73
	<i>Other events</i>	952	100		1,052	729
		1,676	100	-	1,776	1,440
8	<u>Charitable Activities</u>	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2022 £	Total 2021 £
	<b>Donations and grants - organisations</b>					
			-	-	-	-
	<i>LCIF Hunger / Disaster Grants / Libra</i>	780	-	-	780	675
	<i>Youth Donation Drapers Mills School</i>		772	-	772	0
		780	772	-	1,552	675
	<b>Donations and grants - individuals</b>					
	<i>Local People in Need</i>	1,144	3,162	-	4,306	4,739
	<i>Youth Projects</i>	730		-	730	525
	<i>Other Individual Grants</i>	5,453	1,699	-	7,152	2,207
		7,327	4,861	-	12,188	7,471
	<b>Members' activities</b>					
	<i>Lions Clubs International dues</i>	1850	-	-	1850	1832
			-	-	-	-
			-	-	-	-
			-	-	-	-
		1,850	-	-	1,850	1,887
9	<u>Governance costs</u>	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2022 £	Total 2021 £
	<i>Secretary/Pres Exp</i>	500	-	0	500	0
	<i>Bank Fee Charge</i>	96	-	-	96	78
		596	-	0	596	78
10	<u>Employee and Trustees' expenses</u>					

Only Expenses paid 21-22 were to Club President to attend Lions functions on behalf of the club as per Club Bylaws. No expenses were paid to Trustees in relation to that role.

- 9 -

				Fundraising equipment £	Other equipment £	Total £
<b>11 Tangible fixed assets</b>						
<b>Cost</b>						
Existing Equipment				800	-	800
New Equipment and Software					1,612	1,612
Property owned Book value; Garage Disposals				25,000		25,000
				-	-	-
At 30 June 2022					-	27,412
<b>Depreciation</b>						
0				-	-	-
Charge for the year 20% on new Equip Disposals				200	-	200
				-	-	-
At 30 June 2022				200	1612	200
<b>Net book value</b>						
At 30 June 2022					-	27,612
				26,000	1612	27,000
					2022	2021
<b>12 Debtors</b>						
GiftAid claimable					-	-
accrued income					-	-
None in Year Prepayments and					-	-
None as at 30/6/22					-	-
					2022	2021
<b>13 Creditors: amounts falling due within one year</b>						
					£	£
Sundry creditors					-	-
Accruals					-	-
					-	-
<b>14 Creditors: amounts falling due after more than one year</b>						
					2022	2021
					£	£
Analyse as appropriate					-	-

15

Balances Carried forward

IAKO	£500
Community	£526
Grant	
Hamper Funds	£3,350

**16 Analysis of net assets between funds**

Fund balances at 30 June 2022 are represented by:-

		Unrestricted funds £	Restricted funds £	Admin fund £	Total £
Tangible fixed assets		-	-	-	-
Current assets Bank		8,895	4,959	2289	16,143

Creditors: amount falling due within one year	-	-	-	-
Creditors: amounts falling due after more than one year	-	-	-	-
Total	8,895	4959	2289	16,143

17 Transition to FRS102

The policies applied under the Club's previous accounting framework are not materially different from those applicable under FRS102 and the application of the new standard has not impacted on either net assets or income and expenditure.

---