

REGISTERED COMPANY NUMBER: CE016860 (England and Wales)
REGISTERED CHARITY NUMBER: 1182521

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023
FOR
SOUTHEND ON SEA LIONS CLUB CIO**

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

SOUTHEND ON SEA LIONS CLUB CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

SOUTHEND ON SEA LIONS CLUB CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th 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 and 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.

Significant activities

The club serves the local community as well as people internationally. They work with people who are elderly, disabled and / or have disadvantaged benefits, also the wider community by making Southend on Sea a better place to live and work. They also make grants to some national and international appeals (E.g. To relieve poverty, respond to disabilities), extending the public benefit overseas.

Public benefit

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The public benefit of the Charity's activities is the support and enablement of children, young people, the elderly, those with disabilities and all mankind and these are achieved principally by the award and monitoring of grants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE016860 (England and Wales)

Registered Charity number

1182521

SOUTHEND ON SEA LIONS CLUB CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2023**

Registered office

262 Blenheim Chase
Leigh on Sea
Essex
SS9 3HQ

Trustees

R Fuller
N Folkard
Mrs C A Ovenden (resigned 30.6.2023)
R G Nolan
A Zelkin
Mrs P A Roberts (resigned 30.6.2023)
W G White
S Williamson (appointed 1.7.2023)
Mrs S Bell (appointed 1.7.2023)

Company Secretary

W G White

Independent Examiner

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

Approved by order of the board of trustees on 22nd August 2023 and signed on its behalf by:

R Fuller - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOUTHEND ON SEA LIONS CLUB CIO**

Independent examiner's report to the trustees of Southend on Sea Lions Club CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Stephen Cracknell

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

22nd August 2023

SOUTHEND ON SEA LIONS CLUB CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		10,381	10,378
Other trading activities	2	2,655	7,011
Total		<u>13,036</u>	<u>17,389</u>
 EXPENDITURE ON			
Raising funds		431	1,709
Charitable activities			
General		7,301	8,505
Other		3,623	5,196
Total		<u>11,355</u>	<u>15,410</u>
 NET INCOME		1,681	1,979
 RECONCILIATION OF FUNDS			
Total funds brought forward		10,533	8,554
 TOTAL FUNDS CARRIED FORWARD		<u><u>12,214</u></u>	<u><u>10,533</u></u>

The notes form part of these financial statements

SOUTHEND ON SEA LIONS CLUB CIO

BALANCE SHEET 30TH JUNE 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		12,214	11,133
CREDITORS			
Amounts falling due within one year	5	-	(600)
NET CURRENT ASSETS		<u>12,214</u>	<u>10,533</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,214	10,533
NET ASSETS		<u>12,214</u>	<u>10,533</u>
FUNDS	6		
Unrestricted funds		<u>12,214</u>	<u>10,533</u>
TOTAL FUNDS		<u>12,214</u>	<u>10,533</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

SOUTHEND ON SEA LIONS CLUB CIO

**BALANCE SHEET - continued
30TH JUNE 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd August 2023 and were signed on its behalf by:

N Folkard - Trustee

R Fuller - Trustee

R G Nolan - Trustee

S Bell - Trustee

S Williamson - Trustee

W G White - Trustee

A Zelkin - Trustee

The notes form part of these financial statements

SOUTHEND ON SEA LIONS CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	940	3,378
Members events	1,715	3,633
	<u>2,655</u>	<u>7,011</u>

SOUTHEND ON SEA LIONS CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,378
Other trading activities	7,011
Total	<u>17,389</u>
EXPENDITURE ON	
Raising funds	1,709
Charitable activities	
General	8,505
Other	5,196
Total	<u>15,410</u>
NET INCOME	1,979
RECONCILIATION OF FUNDS	
Total funds brought forward	8,554
TOTAL FUNDS CARRIED FORWARD	<u><u>10,533</u></u>

SOUTHEND ON SEA LIONS CLUB CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	-	600
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	9,456	1,651	11,107
German fund	1,057	(82)	975
100 Club	20	112	132
	<u> </u>	<u> </u>	<u> </u>
	10,533	1,681	12,214
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>10,533</u>	<u>1,681</u>	<u>12,214</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	12,925	(11,274)	1,651
German fund	(1)	(81)	(82)
100 Club	112	-	112
	<u> </u>	<u> </u>	<u> </u>
	13,036	(11,355)	1,681
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>13,036</u>	<u>(11,355)</u>	<u>1,681</u>

Comparatives for movement in funds

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
General fund	6,667	2,789	9,456
German fund	1,887	(830)	1,057
100 Club	-	20	20
	<u> </u>	<u> </u>	<u> </u>
	8,554	1,979	10,533
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>8,554</u>	<u>1,979</u>	<u>10,533</u>

SOUTHEND ON SEA LIONS CLUB CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH 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 £
Unrestricted funds			
General fund	17,369	(14,580)	2,789
German fund	-	(830)	(830)
100 Club	20	-	20
	<u>17,389</u>	<u>(15,410)</u>	<u>1,979</u>
TOTAL FUNDS	<u>17,389</u>	<u>(15,410)</u>	<u>1,979</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 £
Unrestricted funds			
General fund	6,667	4,440	11,107
German fund	1,887	(912)	975
100 Club	-	132	132
	<u>8,554</u>	<u>3,660</u>	<u>12,214</u>
TOTAL FUNDS	<u>8,554</u>	<u>3,660</u>	<u>12,214</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	30,294	(25,854)	4,440
German fund	(1)	(911)	(912)
100 Club	132	-	132
	<u>30,425</u>	<u>(26,765)</u>	<u>3,660</u>
TOTAL FUNDS	<u>30,425</u>	<u>(26,765)</u>	<u>3,660</u>

SOUTHEND ON SEA LIONS CLUB CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2023.

SOUTHEND ON SEA LIONS CLUB CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,824	8,738
Gift aid	1,523	-
Subscriptions	1,034	1,640
	10,381	10,378
Other trading activities		
Fundraising events	940	3,378
Members events	1,715	3,633
	2,655	7,011
Total incoming resources	13,036	17,389
EXPENDITURE		
Other trading activities		
Fundraising event costs	411	1,689
Licensing	20	20
	431	1,709
Charitable activities		
Insurance	18	473
Grants to individuals	7,131	6,658
	7,149	7,131
Other		
International & 105 dues	1,461	1,156
German expenses	81	830
Members expenses	2,081	3,210
	3,623	5,196
Support costs		
Management		
Postage and stationery	100	154
Sundries	501	460
Computer expenses	151	160
	752	774
Governance costs		
Accountancy and legal fees	(600)	600
Total resources expended	11,355	15,410
Net income	1,681	1,979

This page does not form part of the statutory financial statements