

Charity number: 1185895

Hayling Island Lions Club (CIO)  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 30 June 2022

Hayling Island Lions Club (CIO)  
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For the year ended 30 June 2022

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Hayling Island Lions Club (CIO)  
Report of the Trustees  
For the year ended 30 June 2022

The Trustees have pleasure in presenting their report and the financial statements for 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Hayling Island Lions Club (CIO)
<b>Charity registration number</b>	1185895
<b>Principal address</b>	98A Elm Grove Hayling Island Hampshire PO11 9EH

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr R Harman  
Ms M Skennerton  
Mr D Gillard  
Ms H Stelitano

<b>Independent examiners</b>	C J Driscoll Chartered Accountants The Old Surgery 19 Mengham Lane Hayling Island Hampshire PO11 9JT
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Approved by the Board of Trustees and signed on its behalf by

..... 10 March 2023  
Mr D Gillard

Hayling Island Lions Club (CIO)  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 30 June 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

.....

C J Driscoll Chartered Accountants  
The Old Surgery  
19 Mengham Lane  
Hayling Island  
Hampshire  
PO11 9JT

10 March 2023

Hayling Island Lions Club (CIO)  
Statement of Financial Activities  
For the year ended 30 June 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	18,703	-
<b>Total</b>		<b>18,703</b>	<b>-</b>
<b>Expenditure on:</b>			
Raising funds	3/4	(26,264)	-
<b>Total</b>		<b>(26,264)</b>	<b>-</b>
<b>Net income/expenditure</b>		<b>(7,561)</b>	<b>-</b>
<b>Total funds carried forward</b>		<b>(7,561)</b>	<b>-</b>

Hayling Island Lions Club (CIO)  
Statement of Financial Position  
As at 30 June 2022

	Notes	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		47,693	-
		<b>47,693</b>	-
<b>Creditors: amounts falling due within one year</b>	7	(108)	-
<b>Net current assets</b>		<b>47,585</b>	-
<b>Total assets less current liabilities</b>		<b>47,585</b>	-
<b>Net assets</b>		<b>47,585</b>	-
<b>The funds of the charity</b>			
Unrestricted income funds	8	47,585	-
<b>Total funds</b>		<b>47,585</b>	-

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

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Mr D Gillard  
Trustee

10 March 2023

Hayling Island Lions Club (CIO)  
Notes to the Financial Statements  
For the year ended 30 June 2022

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Hayling Island Lions Club (CIO) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from donations and legacies**

	2022 £	2021 £
<b>Unrestricted funds</b>		
Donations received	18,703	-
	<u>18,703</u>	<u>-</u>

**3. Expenditure on generating donations and legacies**

	2022 £	2021 £
<b>Unrestricted funds</b>		
Support costs	108	-
	<u>108</u>	<u>-</u>

**4. Expenditure on other trading activities**

	2022 £	2021 £
<b>Unrestricted funds</b>		
Shop costs	4,940	-
Support costs	21,216	-
	<u>26,156</u>	<u>-</u>

Hayling Island Lions Club (CIO)  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**5. Analysis of support costs**

	2022	2021
	£	£
<b>Fundraising trading</b>		
Support cost	21,216	-
Governance costs	108	-
	<u>21,324</u>	<u>-</u>

**6. Particulars of employees**

	2022	2021
	0	0
Support Staff	<u>0</u>	<u>0</u>

**7. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Accruals and deferred income	108	-
	<u>108</u>	<u>-</u>

**8. Movement in funds**

**Unrestricted Funds**

	Incoming resources	Outgoing resources	Transfers	Balance at 30/06/2022
	£	£	£	£
<i>General</i>				
General	18,703	(26,264)	55,146	47,585
	<u>18,703</u>	<u>(26,264)</u>	<u>55,146</u>	<u>47,585</u>



Hayling Island Lions Club (CIO)  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**Unrestricted Funds - Previous year**

	Incoming resources £	Outgoing resources £	Transfers £	Balance at 30/06/2021 £
<i>General</i>				
	-	-	-	-

**Purpose of unrestricted Funds**

General

All types of Fundraising on Hayling Island,, Christmas Float, Easter Collections, street collections etc in as much that all funds collected would be only for the public benefit of the community.

**9. Analysis of net assets between funds**

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
General	47,585	47,585
	<b>47,585</b>	<b>47,585</b>

**Previous year**

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
	-	-

Hayling Island Lions Club (CIO)  
Detailed Statement of Financial Activities  
For the year ended 30 June 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	18,703	-
	<b>18,703</b>	<b>-</b>
<b>Total incoming resources</b>	<b>18,703</b>	<b>-</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Shop costs	(4,940)	-
	<b>(4,940)</b>	<b>-</b>
<b>SUPPORT COSTS</b>		
<b>Support cost</b>		
Fundraising Support cost	(21,216)	-
	<b>(21,216)</b>	<b>-</b>
<b>Governance costs</b>		
Governance costs	(108)	-
	<b>(108)</b>	<b>-</b>
<b>Total resources expended</b>	<b>(26,264)</b>	<b>-</b>
<b>Net Expenditure</b>	<b>(7,561)</b>	<b>-</b>