

Charity number: 1185895

Company number: CE019252  
(England and Wales)

Hayling Island Lions Club (CIO)  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 30 June 2023



Hayling Island Lions Club (CIO)  
Contents Page  
For the year ended 30 June 2023

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8



**Hayling Island Lions Club (CIO)**  
**Report of the Trustees**  
**For the year ended 30 June 2023**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company 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 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>Company registration number</b>	CE019252
<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

**Independent examiners**

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

Approved by the Board of Trustees and signed on its behalf by

Mr. R. Harman



05 April 2024



Hayling Island Lions Club (CIO)  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 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 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 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.



-----

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

05 April 2024



Hayling Island Lions Club (CIO)  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 30 June 2023

	Notes	Unrestricted funds £	2022 £
<b>Income and endowments from:</b>			
Donations and legacies	2	43,915	18,703
<b>Total</b>		<b>43,915</b>	<b>18,703</b>
<b>Expenditure on:</b>			
Raising funds	3/4	(39,640)	(26,264)
<b>Total</b>		<b>(39,640)</b>	<b>(26,264)</b>
<b>Net income/expenditure</b>		<b>4,275</b>	<b>(7,561)</b>
<b>Total funds carried forward</b>		<b>4,275</b>	<b>(7,561)</b>



Hayling Island Lions Club (CIO)  
Statement of Financial Position  
As at 30 June 2023

	Notes	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		52,088	47,693
		<b>52,088</b>	<b>47,693</b>
<b>Creditors: amounts falling due within one year</b>	8	(228)	(108)
<b>Net current assets</b>		<b>51,860</b>	<b>47,585</b>
<b>Total assets less current liabilities</b>		<b>51,860</b>	<b>47,585</b>
<b>Net assets</b>		<b>51,860</b>	<b>47,585</b>
<b>The funds of the charity</b>			
Unrestricted income funds	9	51,860	47,585
<b>Total funds</b>		<b>51,860</b>	<b>47,585</b>

For the year ended 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

.....  
Mr R Harman  
Trustee

05 April 2024



Hayling Island Lions Club (CIO)  
Notes to the Financial Statements  
For the year ended 30 June 2023

**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 Companies Act 2006.

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**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations received	43,915	18,703
	<b>43,915</b>	<b>18,703</b>

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

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Support costs	120	108
	<b>120</b>	<b>108</b>

**4. Expenditure on other trading activities**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Shop costs	16,847	4,940
Support costs	22,673	21,216
	<b>39,520</b>	<b>26,156</b>



Hayling Island Lions Club (CIO)  
Notes to the Financial Statements Continued  
For the year ended 30 June 2023

5. Analysis of support costs

	2023	2022
	£	£
Support cost	22,673	21,216
Governance costs	120	108
	<b>22,793</b>	<b>21,324</b>

6. Particulars of employees

	2023	2022
Support Staff	0	0
	<b>0</b>	<b>0</b>

7. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	228	108
	<b>228</b>	<b>108</b>

9. Movement in funds

Unrestricted Funds

	Incoming resources	Outgoing resources	Transfers	Balance at 30/06/2023
	£	£	£	£
<i>General</i>				
General	43,915	(39,640)	47,585	51,860
	<b>43,915</b>	<b>(39,640)</b>	<b>47,585</b>	<b>51,860</b>



Hayling Island Lions Club (CIO)  
Notes to the Financial Statements Continued  
For the year ended 30 June 2023

Unrestricted Funds - Previous year

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

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.

10. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
General	51,860	51,860
	<b>51,860</b>	<b>51,860</b>

Previous year

	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>



Hayling Island Lions Club (CIO)  
Detailed Statement of Financial Activities  
For the year ended 30 June 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	43,915	18,703
	<b>43,915</b>	<b>18,703</b>
<b>Total incoming resources</b>	<b>43,915</b>	<b>18,703</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Shop costs	(16,847)	(4,940)
	<b>(16,847)</b>	<b>(4,940)</b>
<b>SUPPORT COSTS</b>		
<b>Support cost</b>		
Fundraising Support cost	(22,673)	(21,216)
	<b>(22,673)</b>	<b>(21,216)</b>
<b>Governance costs</b>		
Governance costs	(120)	(108)
	<b>(120)</b>	<b>(108)</b>
<b>Total resources expended</b>	<b>(39,640)</b>	<b>(26,264)</b>
<b>Net Income</b>	<b>4,275</b>	<b>(7,561)</b>