

Registered Charity Number: - 1185895
Company number: CE019252
(England & Wales)

HAYLING ISLAND LIONS CLUB (CIO)
a Charitable Incorporated Organisation

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR END
30 June 2024**

Hayling Island Lions Club (CIO)
98A ELM GROVE

HAYLING ISLAND
02392464611
haylinglionsinfo@gmail.com

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**HAYLING ISLAND LIONS CLUB (CIO)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

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 2024. 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

Name of Charity	Hayling Island Lions Club (CIO)
Charity registration number	1185895
Company registration number	CE019252
Principal address	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
- Ms H Stelitano

Independent examiners	RK Partners Limited
	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	21 January 2025
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**HAYLING ISLAND LIONS CLUB (CIO)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2024.

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.

RK Partners Limited

The Old Surgery

19 Mengham Lane

Hayling Island

Hampshire

PO11 9JT

21 January 2025

HAYLING ISLAND LIONS CLUB (CIO)

RECEIPT AND PAYMENT

FOR THE YEAR ENDED 30 June 2024

Categories	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
Receipts					
Donations	6,700.00	-	-	6,700.00	2,450.00
Fund Raising Events	-	-	-	-	387.00
Shop Income	33,711.00	-	-	33,711.00	40,464.00
Subtotal (Gross income for AR)	40,411.00	-	-	40,411.00	43,301.00
Asset and investment sales					
Internet Sales	-	-	-	-	449.00
Lottery	130.00	-	-	130.00	165.00
Sub total	130.00	-	-	130.00	614.00
Total receipts					
	40,541.00	-	-	40,541.00	43,915.00

Payments

Advertising and marketing	-	-	-	-	173.00
Accountancy fees	264.00	-	-	264.00	120.00
Shop Cost - Rent	7,051.00	-	-	7,051.00	6,500.00
Rates	389.00	-	-	389.00	221.00
Light, Power & Heating	333.00	-	-	333.00	584.00
Repair & Renewals	1,001.00	-	-	1,001.00	6,320.00
Hall/Store Hire	-	-	-	-	1,243.00
Insurance	32.00	-	-	32.00	779.00
Fundraising Support Cost	3,761.00	-	-	3,761.00	5,113.00
Printing & Postage	890.00	-	-	890.00	283.00
Sponsorship/Events	27,601.00	-	-	27,601.00	17,277.00

HAYLING ISLAND LIONS CLUB (CIO)

RECEIPT AND PAYMENT

FOR THE YEAR ENDED 30 June 2024

Cleaning	1,285.00	-	-	1,285.00	1,027.00
Rates	135.00	-	-	135.00	-
Sub total	42,742.00	-	-	42,742.00	39,640.00
Total Payments	42,742.00	-	-	42,742.00	39,640.00
Net of receipts/(payments)	(2,201.00)	-	-	(2,201.00)	4,275.00
Cash funds last year end	4,275.00	-	-	4,275.00	
Cash funds this year end	2,074.00	-	-	2,074.00	4,275.00

HAYLING ISLAND LIONS CLUB (CIO)

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 30 June 2024

Categories	Details	Unrestricted funds	Restricted income funds	Endowment funds
Cash funds				
	Cash at bank and on hand	49,911.00	-	-
	Total Cash Funds	49,911.00	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Liabilities				
	Accrued Expenses	Unrestricted Funds	252.00	

The financial statements were approved by the Board on 21-Jan-2025 and signed on its behalf by:

Mr R Harman
Chairman

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donations	6,700.00	6,700.00	2,450.00
Fund Raising Events	-	-	387.00
Shop Income	33,711.00	33,711.00	40,464.00
	<u>40,411.00</u>	<u>40,411.00</u>	<u>43,301.00</u>

3 Other Income

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Internet Sales	-	-	449.00
Lottery	130.00	130.00	165.00
	<u>130.00</u>	<u>130.00</u>	<u>614.00</u>

4 Expenditure on Raising Funds

	Total funds 2024	Total funds 2023
Analysis	£	£
Hall/Store Hire	-	1,243.00
Fundraising Support Cost	3,761.00	5,113.00
Sponsorship/Events	27,601.00	17,277.00
Support Costs	5,558.00	7,943.50
	<u>36,920.00</u>	<u>31,576.50</u>

5 Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Support Costs	5,822.00	8,063.50
	<u>5,822.00</u>	<u>8,063.50</u>

6 Support Costs

	Total funds 2024	Total funds 2023
Analysis	£	£
Advertising and marketing	-	173.00
Shop Cost - Rent	7,051.00	6,500.00
Rates	389.00	221.00
Light, Power & Heating	333.00	584.00
Repair & Renewals	1,001.00	6,320.00
Insurance	32.00	779.00
Printing & Postage	890.00	283.00
Cleaning	1,285.00	1,027.00
Rates	135.00	-
Governance Costs		
Accountancy fees	264.00	120.00
	11,380.00	16,007.00

7 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and on hand	49,911.00	52,088.00
	49,911.00	52,088.00

8 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accrued Expenses	252.00	228.00
	252.00	228.00

9 Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	4,275.00	40,541.00	(42,742.00)	-	-	2,074.00
Total	4,275.00	40,541.00	(42,742.00)	-	-	2,074.00

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	-	43,915.00	(39,640.00)	-	-	4,275.00
Total	-	43,915.00	(39,640.00)	-	-	4,275.00

9.3 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-