

**HAYLING ISLAND LIONS CLUB (CIO)**

TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2025

## **HAYLING ISLAND LIONS CLUB (CIO)**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

FOR THE YEAR ENDED 30 JUNE 2025

**Trustees**

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

**Charity Number**

1185895

**Registered Office**

98A ELM GROVE  
HAYLING ISLAND  
PO11 9EH

**Independent Examiner**

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

# **HAYLING ISLAND LIONS CLUB (CIO)**

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# **HAYLING ISLAND LIONS CLUB (CIO)**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 30 JUNE 2025**

The trustees present their annual report and financial statements for the year ended 30 June 2025.

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 06 March 2026

This report was approved by the trustees and signed on its behalf by:

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**Mr R Harman**  
**Chairman**

Date : **09 March 2026**

## **HAYLING ISLAND LIONS CLUB (CIO)**

### **INDEPENDENT EXAMINER'S REPORT**

**FOR THE YEAR ENDED 30 JUNE 2025**

Independent Examiner's Report to the Trustees of Hayling Island Lions Club (Cio)

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2025 which consists of the statement of financial activities, balance sheet and the related notes

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 Examiner's Statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Name: **Rizwan Khan**

for and on behalf of **C J Driscoll Chartered Accountants**

Date: **06 March 2026**

**HAYLING ISLAND LIONS CLUB (CIO)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
FOR THE YEAR ENDED 30 JUNE 2025

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Income and endowments from:</b>				
Donations and legacies	2	62,349.00	62,349.00	40,411.00
Other	3	84.00	84.00	130.00
<b>Total</b>		<b>62,433.00</b>	<b>62,433.00</b>	<b>40,541.00</b>
<b>Expenditure on:</b>				
Raising funds	4	46,980.00	46,980.00	36,920.00
Charitable activities		6,983.00	6,983.00	5,822.00
<b>Total</b>		<b>53,963.00</b>	<b>53,963.00</b>	<b>42,742.00</b>
<b>Net income/(expenditure)</b>		<b>8,470.00</b>	<b>8,470.00</b>	<b>(2,201.00)</b>
<b>Net movement in funds</b>		<b>8,470.00</b>	<b>8,470.00</b>	<b>(2,201.00)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		2,074.00	2,074.00	4,275.00
<b>Total funds carried forward</b>		<b>10,544.00</b>	<b>10,544.00</b>	<b>2,074.00</b>

## HAYLING ISLAND LIONS CLUB (CIO)

### BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2025

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Current assets				
Cash at bank and in hand	6	58,477.00	58,477.00	49,911.00
<b>Total current assets</b>		<b>58,477.00</b>	<b>58,477.00</b>	<b>49,911.00</b>
Creditors: amounts falling due within one year	7	348.00	348.00	252.00
<b>Net current assets/(liabilities)</b>		<b>58,129.00</b>	<b>58,129.00</b>	<b>49,659.00</b>
<b>Total net assets</b>		<b>58,129.00</b>	<b>58,129.00</b>	<b>49,659.00</b>
<b>Funds of the Charity</b>				
Unrestricted funds	8	10,544.00	10,544.00	2,074.00
Restricted funds	8		-	-
Endowment funds	8		-	-
Revaluation reserve		49,659.00	49,659.00	51,860.00
<b>Total funds</b>		<b>60,203.00</b>	<b>60,203.00</b>	<b>53,934.00</b>

The financial statements were approved by the trustees on 09 March 2026 and signed on its behalf by:

**Mr R Harman**  
**Chairman**

Date : **09 March 2026**

# HAYLING ISLAND LIONS CLUB (CIO)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2025

#### 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.

##### 1.1 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.

##### 1.2 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 2025	Total funds 2024
	£	£	£
Donations	28,048.00	28,048.00	6,700.00
Shop Income	34,301.00	34,301.00	33,711.00
<b>Total</b>	<b>62,349.00</b>	<b>62,349.00</b>	<b>40,411.00</b>

#### 3. Other Income

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Lottery	84.00	84.00	130.00
<b>Total</b>	<b>84.00</b>	<b>84.00</b>	<b>130.00</b>

#### 4. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Fundraising Support Cost	8,617.00	8,617.00	3,761.00
Sponsorship/Events	31,740.00	31,740.00	27,601.00
<b>Total</b>	<b>40,357.00</b>	<b>40,357.00</b>	<b>31,362.00</b>
Support Costs	6,623.00	6,623.00	5,558.00
	<b>46,980.00</b>	<b>46,980.00</b>	<b>36,920.00</b>



## 5. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
<b>Support Costs</b>		
Shop Cost - Rent	10,049.00	7,051.00
Rates	1,147.00	524.00
Light, Power & Heating	555.00	333.00
Repair & Renewals	439.00	1,001.00
Insurance	285.00	32.00
Printing & Postage	234.00	890.00
Cleaning	537.00	1,285.00
<b>Governance Costs</b>		
Accountants fees	360.00	264.00
	<b>13,606.00</b>	<b>11,380.00</b>

## 6. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	58,477.00	49,911.00
<b>Total</b>	<b>58,477.00</b>	<b>49,911.00</b>

## 7. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Accrued Expenses	348.00	252.00
<b>Total</b>	<b>348.00</b>	<b>252.00</b>

## 8. Charity funds

### 8.1 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	2,074.00	62,433.00	53,963.00	-	-	10,544.00

### 8.2 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	4,275.00	40,541.00	42,742.00	-	-	2,074.00