

Charity Registration No. 1194104

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Brown A Main G Main (appointed 1 July 2022) H Lee M Barry (appointed 1 July 2022) S Moran-Smith J Prevost (appointed 1 July 2022) M Ellis (appointed 1 July 2022) R Fellows (retired 30 June 2022) P Quilter (retired 30 June 2022) A Burke (retired 30 June 2022)
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Charity Number	1194104
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Registered Address	23 Aveley Lane Farnham GU9 8PR
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Independent Examiner	Mr Richard Luff ACCA Branston Adams Chartered Certified Accountants Suite 2 Victoria House South Street Farnham GU9 7QU
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Bankers	CAF Bank Limited 23 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
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FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

CONTENTS

	<u>Page</u>
Trustees' Report	1 - 3
Independent Examiner's Report	4
Statement of Financial Aactivities for the year	5
Balance Sheet	6
Notes to the Financial Statements	7 - 11

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

History, objectives and activities of the Trust

The Club is a member of the International Association of Lions Clubs, and was established as a Charitable Incorporated Organisation (CIO) on 23 March 2021. It took over the assets, liabilities and activities of the Lions Club of Farnham and of the Lions Club of Farnham Charity Trust on 1 July 2021.

The Club's objectives and activities are general charitable purposes, including helping children, young people and elderly people, people with disabilities, other charities or voluntary bodies and the general public by making grants to individuals and to organisations and by other charitable activities.

Throughout the year, the Trustees have paid regard to the Charity Commission's guidance on public benefit in dealing with the objectives and activities of the Club.

The Club relies on the surpluses made on fundraising events, and on occasional donations from the public, to provide the funds with which to carry out its objectives. All administrative expenses of the Club are met from subscriptions paid by its members. There has been no change in these policies during the year.

The work of the CIO is carried out entirely by volunteers.

From time to time as appropriate, the Club works closely with other local and national agencies, with other Lions Clubs, and with Lions Clubs International to achieve its objectives.

Management and governance arrangements

The Club is governed by its CIO document dated 23 March 2021, and by the Constitutions and By-Laws of Lions Clubs International, as revised from time to time.

The Trustees are appointed from time to time as appropriate by the members of the Club, and have overall responsibility to ensure that the Club operates in accordance with Charity law and the Club's CIO document. The day-to-day running of the Club is overseen by the Trustees, who form and govern such committees as they deem appropriate for the effective running of the Club. All business of the Club is ratified by the members in general meetings, which meetings are held at least once per month.

The Club is ably supported by the volunteer services of its members and others.

Trustees

Details of the Trustees who have served throughout the year are set out under legal and administrative information at the front of these accounts.

Financial review, investment policy, reserves and risk

Details of the Club's financial results are set out in the Statement of Financial Activities and supporting notes. The Trustees are satisfied with the Club's financial activities for the year.

Surplus funds are held in the Club's bank current and deposit accounts.

It is the policy of the Club to maintain unrestricted funds only to the extent that they are expected to be required within the foreseeable future to meet the objectives of the Club. The adequacy of the reserves policy is reviewed periodically.

The Trustees have considered the major risks to which the Club is exposed to satisfy themselves that systems are in place to mitigate those risks.

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
TRUSTEES ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Community Service Activities

The Club's community service activities consisted of making grants and performing services as detailed in note 8 to these financial statements.

Fundraising Events

The Club's fundraising activities are detailed in notes 4 and 7 to these financial statements.

Future Plans and Outlook

The Club plans to continue its work on a similar basis in the future. In the next financial year it anticipates again receiving income from its subsidiary, Beer Exhibitions Limited, now that its beer exhibition has resumed after Covid.

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
TRUSTEES ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of its financial activities for that period.

In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Independent Examiner

The Trustees intend to ask the existing independent examiner to undertake the independent examination of the Trust in the following year.

Approved by the Trustees on 18 October 2022 and signed on their behalf.

R Brown

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FARNHAM LIONS CLUB

I report on the accounts of the Farnham Lions Club for the year ended 30 June 2022, which are set out on pages 5 to 11.

The Club was established as a Charitable Incorporated Organisation on 23 March 2021.

The Club's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act)) and that, by its constitution, an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Richard Luff ACCA
Branston Adams
Chartered Certified Accountants
Suite 2
Victoria House
South Street
Farnham
GU9 7QU

Date: 2 December 2022

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds £	Restricted funds £	Admin funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES						
From generated funds:-						
<i>Voluntary income:</i>						
Grants and donations	3	5,715	63,491	-	69,206	-
<i>Other activities</i>						
Fundraising events	4	37,918	12,173	-	50,091	-
Investment income	5	7	-	1	8	-
		43,640	75,664	1	119,305	-
From charitable activities	6	878	-	3,114	3,992	-
TOTAL INCOMING RESOURCES		44,518	75,664	3,115	123,297	-
RESOURCES EXPENDED						
Cost of generating funds:						
Fundraising events	7	9,540	4,740	-	14,280	-
Charitable activities						
Donations and grants	8	35,622	59,512	-	95,134	-
Other charitable activities	8	1,323	1,844	-	3,167	-
Members' activities	8	-	-	3,262	3,262	-
Administration costs	9	3,102	-	471	3,573	-
TOTAL RESOURCES EXPENDED		49,587	66,096	3,733	119,416	-
Net (outgoing)/incoming resources before transfers		(5,069)	9,568	(618)	3,881	-
Transfers between funds	15	26,003	11,778	7,818	45,599	-
NET MOVEMENT IN FUNDS		20,934	21,346	7,200	49,480	-
Fund balances at 1 July 2021		-	-	-	-	-
FUND BALANCES AT 30 JUNE 2022	15	20,934	21,346	7,200	49,480	-

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Investments	11		-		-
CURRENT ASSETS					
Debtors	12	2,372		-	
Cash at bank and in hand		54,367		-	
		<u>56,739</u>		<u>-</u>	
CREDITORS: amounts falling due within one year	13	(7,259)		-	
NET CURRENT ASSETS			49,480		-
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>49,480</u>		<u>-</u>
CREDITORS: amounts falling due after more than one year	14		-		-
TOTAL NET ASSETS			<u>49,480</u>		<u>-</u>
ACCUMULATED FUNDS					
Unrestricted funds	15		20,934		-
Restricted funds	15		21,346		-
Admin fund	15		7,200		-
			<u>49,480</u>		<u>-</u>

The notes attached form part of these accounts

The accounts were approved by the Trustees on 18 October 2022 and signed on their behalf.

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R Brown

Trustee

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Farnham Lions Club is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales (number 1194104). The registered office is at 23 Aveley Lane, Farnham, GU9 8PR.

a) Basis of preparation

The financial statements are prepared under the historical cost convention, and in accordance with applicable accounting standards (including FRS102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland"), the Charities SORP (FRS102) 2015 (Accounting and Reporting by Charities) and the Charities Act 2011.

These financial statements are prepared in GBP Sterling, which is the functional currency of the Lions Club. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in these notes.

Farnham Lions Club meets the definition of a public benefit entity under FRS102. The Trustees consider that there are no material uncertainties about the Lions Club's ability to continue as a going concern.

b) Incoming resources

Voluntary income, including donations, gifts, legacies and grants, are recognised where there is entitlement and certainty of receipt, and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Fundraising income and members' contributions are recognised when they fall due.

Investment income and GiftAid are recognised on a receivable basis.

c) Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

d) Resources expended

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are those incurred in running fundraising events and in attracting voluntary income.
- Charitable activities include expenditure made in furthering the objectives of the Club, and in promoting volunteerism.
- Administration costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and charity law requirements.

e) Foreign currency transactions

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

2 Taxation

The Club is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. Therefore, it is exempt from taxation on its income and gains where they are applied for charitable purposes. The Club is registered for GiftAid.

3 Voluntary income

	Unrestricted funds	Restricted funds	Admin fund	Total 2022	Total 2021
	£	£	£	£	£
General donations	5,715	-	-	5,715	-
Donations to					
Sir Alan Jones Memorial Fund	-	2,281	-	2,281	-
HeartStart	-	909	-	909	-
Project Wenceslas	-	60,301	-	60,301	-
	<u>5,715</u>	<u>63,491</u>	<u>-</u>	<u>69,206</u>	<u>-</u>

4 Activities for generating funds

	Unrestricted funds	Restricted funds	Admin fund	Total 2022	Total 2021
	£	£	£	£	£
Advent Calendars	13,073	-	-	13,073	-
Cider & Sausage	24,379	-	-	24,379	-
Tea Tent	145	-	-	145	-
Tombola	321	-	-	321	-
Golf Day	-	12,173	-	12,173	-
	<u>37,918</u>	<u>12,173</u>	<u>-</u>	<u>50,091</u>	<u>-</u>

5 Investment Income

	Unrestricted funds	Restricted funds	Admin fund	Total 2022	Total 2021
	£	£	£	£	£
Interest receivable	<u>7</u>	<u>-</u>	<u>1</u>	<u>8</u>	<u>-</u>

6 Income from other charitable activities

	Unrestricted funds	Restricted funds	Admin fund	Total 2022	Total 2021
	£	£	£	£	£
Sundry receipts	878	-	-	878	-
Members' subscriptions	-	-	1,502	1,502	-
GiftAid claimable on subscriptions	-	-	267	267	-
Meeting fines and raffles	-	-	460	460	-
Mileage	-	-	634	634	-
Club dinners	-	-	145	145	-
Other social events	-	-	106	106	-
	<u>878</u>	<u>-</u>	<u>3,114</u>	<u>3,992</u>	<u>-</u>

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

7 Cost of generating funds	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2022 £	Total 2021 £
Advent Calendars	2,848	-	-	2,848	-
Cider & Sausage	6,536	-	-	6,536	-
Tombola	156	-	-	156	-
Golf Day	-	4,740	-	4,740	-
	<u>9,540</u>	<u>4,740</u>	<u>-</u>	<u>14,280</u>	<u>-</u>
8 Charitable activities	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2022 £	Total 2021 £
Donations and grants - organisations					
Waverley Hoppa (from Golf Day)	-	7,433	-	7,433	-
Aston Defibrillator Fund	1,500	-	-	1,500	-
Bourne PCC - fencing	1,500	-	-	1,500	-
Farnham Carnival	2,812	-	-	2,812	-
Lions Community Store new van	2,000	-	-	2,000	-
Lions District 105SE KSS Air Ambulance	4,000	-	-	4,000	-
Lions Multi-District 105 - Ukraine Appeal	4,000	-	-	4,000	-
Step By Step - counselling services	3,000	-	-	3,000	-
Space2Grow - parenting course	1,200	-	-	1,200	-
Donations under £1,000.01 - organisations	12,019	-	-	12,019	-
	<u>32,031</u>	<u>7,433</u>	<u>-</u>	<u>39,464</u>	<u>-</u>
Donations and grants - individuals					
Project Wenceslas	-	52,079	-	52,079	-
Donations under £1,000.01 - individuals	3,591	-	-	3,591	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>3,591</u>	<u>52,079</u>	<u>-</u>	<u>55,670</u>	<u>-</u>
Total donations and grants	<u>35,622</u>	<u>59,512</u>	<u>-</u>	<u>95,134</u>	<u>-</u>
Other charitable activities expenditure					
Food Parcels	252	-	-	252	-
Lions Tea Party	827	-	-	827	-
Project Wenceslas	244	-	-	244	-
HeartStart	-	1,844	-	1,844	-
	<u>1,323</u>	<u>1,844</u>	<u>-</u>	<u>3,167</u>	<u>-</u>
Members' activities					
Lions Clubs International dues	-	-	1,390	1,390	-
Lions District and Multi-District dues	-	-	1,507	1,507	-
Room hire for meetings	-	-	365	365	-
	<u>-</u>	<u>-</u>	<u>3,262</u>	<u>3,262</u>	<u>-</u>

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

9 <u>Administration costs</u>	Unrestricted funds	Restricted funds	Admin fund	Total 2022	Total 2021
	£	£	£	£	£
Bank charges	259	-	100	359	-
Club dinner guests	-	-	228	228	-
Storage charges	739	-	-	739	-
Mileage	634	-	-	634	-
Publicity	312	-	-	312	-
Website	216	-	-	216	-
Insurance	44	-	-	44	-
Sundry expenses	898	-	143	1,041	-
	<u>3,102</u>	<u>-</u>	<u>471</u>	<u>3,573</u>	<u>-</u>

10 Employee and Trustees' expenses

There were no employees during the year (2021: none).

None of the Trustees was paid any remuneration or expenses by the charity during the year (2021: none) in their capacity as Trustees.

11 Investments

The Club owns 97.4% of the shares in Beer Exhibitions Limited, a company registered in England and Wales, whose business is beer exhibition running. These shares were acquired for no cost.

12 <u>Debtors</u>	2022	2021
	£	£
Members' accounts	122	-
Loan to Beer Exhibitions Limited	500	-
Prepayments and accrued income	1,750	-
	<u>2,372</u>	<u>-</u>

13 <u>Creditors: amounts falling due within one year</u>	2022	2021
	£	£
Members' accounts	3,359	-
Accruals and deferred income	3,900	-
	<u>7,259</u>	<u>-</u>

	2022	2021
	£	£
14 <u>Creditors: amounts falling due after more than one year</u>	<u>-</u>	<u>-</u>

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

15 Analysis of charitable funds

	Balance 01/07/2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 30/06/2022 £
Unrestricted funds					
General funds	-	44,518	(49,587)	26,003	20,934
Restricted funds					
Project Wenceslas	-	60,301	(52,079)	8,964	17,186
HeartStart	-	909	(1,844)	2,814	1,879
Sir Alan Jones Memorial Fund	-	2,281	-	-	2,281
Admin fund					
Frankenberg Hospitality Fund	-	-	-	1,500	1,500
Dinner Fund	-	145	-	3,501	3,646
Social Fund	-	106	-	4,328	4,434
General Fund	-	2,864	(3,733)	(1,511)	(2,380)
	-	111,124	(107,243)	45,599	49,480

The general unrestricted funds comprise funds raised and donations received which have not been restricted by the donors or designated by the Trustees for a particular use. The Trustees are entitled to allocate such funds as they see fit towards the objects of the Club.

Project Wenceslas funds have been raised to be spent on alleviating fuel debt and fuel poverty in the local area.

HeartStart funds have been raised to spend on the lifesaving training activities of HeartStart Farnham Lions.

The Sir Alan Jones Memorial Fund, set up in memory of a late Lion, are to be spent on youth activities in the Farnham area.

The admin fund is raised by contributions from the members, and is for use in the administration of the Club, in accordance with the Club's constitution. No funds raised from the public may be used for Club administration.

Transfers comprise the transfer to the CIO on 1 July 2021 of the funds previously held by the Lions Club of Farnham and the Lions Club of Farnham Charity Trust, along with an annual internal transfer of £375 from the Admin General Fund to the Admin Frankenberg Hospitality Fund.

16 Analysis of net assets between funds

Fund balances at 30 June 2022 are represented by:-

	Unrestricted funds £	Restricted funds £	Admin fund £	Total £
Fixed assets	-	-	-	-
Current assets	24,834	21,346	10,559	56,739
Creditors: amount falling due within one year	(3,900)	-	(3,359)	(7,259)
Creditors: amounts falling due after more than one year	-	-	-	-
Net	20,934	21,346	7,200	49,480