

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

R Brown
A Main
G Main
H Lee
M Barry
S Moran-Smith
J Prevost
M Ellis
P Alexander (appointed 17 October 2023)

Charity Number

1194104

Registered Address

23 Aveley Lane
Farnham
GU9 8PR

Independent Examiner

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

Bankers

CAF Bank Limited
23 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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.

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 receiving income from its subsidiary, Beer Exhibitions Limited which had a successful event with attendance recovering post Covid. The Club also received a bequest, to date in excess of £100k, from Marjorie Pamela Ezekial which it intends to use for specific Sport, Community and Art projects separate from its ongoing usual donations.

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation TRUSTEES ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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 10/3/2024 and signed on their behalf.

A handwritten signature in black ink, appearing to read 'P. Alexander', with a stylized initial 'P' and a dot over the 'i'.

P Alexander

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 2023, 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: 27th February 2024

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds £	Restricted funds £	Admin funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES						
From generated funds:-						
<i>Voluntary income:</i>						
Grants and donations	3	101,212	67,197		168,409	69,206
<i>Other activities</i>						
Fundraising events	4	77,922	6,964		84,886	50,091
Investment income	5	986	-	15	1,001	8
		180,120	74,161	15	254,296	119,305
From charitable activities	6	2,803		13,423	16,226	3,992
TOTAL INCOMING RESOURCES		182,923	74,161	13,438	270,522	123,297
RESOURCES EXPENDED						
Cost of generating funds:						
Fundraising events	7	27,762	5,879		33,641	14,280
Charitable activities						
Donations and grants	8	55,567	61,088		116,656	95,134
Other charitable activities	8	3,202	520		3,721	3,167
Members' activities	8			11,957	11,957	3,262
Administration costs	9	5,421		3,337	8,758	3,573
TOTAL RESOURCES EXPENDED		91,952	67,487	15,294	174,733	119,416
Net (outgoing)/incoming resources before transfers		90,971	6,674	(1,856)	95,790	3,881
Transfers between funds	15					45,599
NET MOVEMENT IN FUNDS		90,971	6,674	(1,856)	95,790	49,480
Fund balances at 1 July 2022		20,934	21,346	7,200	49,480	-
FUND BALANCES AT 30 JUNE 2023	15	111,905	28,020	5,344	145,270	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

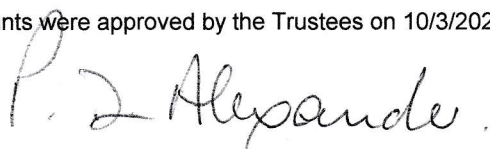
BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2023

			2023		2022
	Notes	£	£	£	£
FIXED ASSETS					
Investments	11		-		-
CURRENT ASSETS					
Debtors	12	5,092		2,372	
Cash at bank and in hand		146,574		54,367	
		<u>151,666</u>		<u>56,739</u>	
CREDITORS: amounts falling due within one year	13	-	6,396	(7,259)	
NET CURRENT ASSETS			<u>145,270</u>		<u>49,480</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>145,270</u>		<u>49,480</u>
CREDITORS: amounts falling due after more than one year	14		-		-
TOTAL NET ASSETS			<u><u>145,270</u></u>		<u><u>49,480</u></u>
ACCUMULATED FUNDS					
Unrestricted funds	15		111,905		20,934
Restricted funds	15		28,020		21,346
Admin fund	15		5,344		7,200
			<u>145,270</u>		<u>49,480</u>

The notes attached form part of these accounts

The accounts were approved by the Trustees on 10/3/2024 and signed on their behalf.



.....
P Alexander

Trustee

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

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 2023

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 2023 £	Total 2022 £
General donations	1,192		-	1,192	5,715
Legacy received	100,020			100,020	
Donations to					
Sir Alan Jones Memorial Fund		158		158	2,281
HeartStart		819		819	909
Project Wenceslas		66,220		66,220	60,301
	<u>101,212</u>	<u>67,197</u>	<u>-</u>	<u>168,409</u>	<u>69,206</u>

4 Activities for generating funds

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2023 £	Total 2022 £
Advent Calendars	11,931		-	11,931	13,073
Cider & Sausage	35,506		-	35,506	24,379
Tea Tent	125		-	125	145
Tombola	654		-	654	321
Golf Day	6,965	6,964		13,929	12,173
Lions Tea Party	100			100	
Beerex	18,668			18,668	
Carnival	3,973		-	3,973	
	<u>77,922</u>	<u>6,964</u>	<u>-</u>	<u>84,886</u>	<u>50,091</u>

5 Investment Income

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2023 £	Total 2022 £
Interest receivable	986	-	15	1,001	8

6 Income from other charitable activities

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2023 £	Total 2022 £
Sundry receipts	1,710			1,710	878
Members' subscriptions			3,450	3,450	1,502
GiftAid claimable on subscriptions			700	700	267
Meeting fines and raffles			415	415	460
Mileage			1,500	1,500	634
Club dinners			7,358	7,358	145
Other	1,093			1,093	106
	<u>2,803</u>	<u>-</u>	<u>13,423</u>	<u>16,226</u>	<u>3,992</u>

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

7 Cost of generating funds	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2023 £	Total 2022 £
Advent Calendars	6,765	-	-	6,765	2,848
Cider & Sausage	19,872	-	-	19,872	6,536
Tombola	150	-	-	150	156
Carnival	974	-	-	974	0
Golf Day	2,940	2,940	-	5,879	4,740
	<u>30,702</u>	<u>2,940</u>	<u>-</u>	<u>33,641</u>	<u>14,280</u>
8 Charitable activities	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2023 £	Total 2022 £
Donations and grants - organisations					
Brightwells Minibus contrib.	5,000	-	-	5,000	
Lions Community Store	2,000	-	-	2,000	
Atomic Boxing	1,250	-	-	1,250	
Space2Grow	1,500	-	-	1,500	
Hale Comm Centre	1,000	-	-	1,000	
Pinewood plumbing	1,800	-	-	1,800	
FSF	1,250	-	-	1,250	
Phylis Tuckwell	2,500	-	-	2,500	
Helen Arkell Bursaries	3,500	-	-	3,500	
FSF	1,250	-	-	1,250	
Abbey school	2,000	-	-	2,000	
Step by Step	1,800	-	-	1,800	
GASP project	1,500	-	-	1,500	
Lions Turkish Earthquake	2,500	-	-	2,500	
Maltings	-	3,750	-	3,750	
Frankenburg Lions	2,648	-	-	2,648	
Donations under £1,000.01 - organisations	23,069	-	-	23,069	
	<u>54,567</u>	<u>3,750</u>	<u>-</u>	<u>58,317</u>	<u>39,464</u>
Donations and grants - individuals					
Project Wenceslas	-	47,360	-	47,360	52,079
Donations under £1,000.01 - individuals	1,000	-	-	1,000	3,591
Donations over £1,000.01 - individuals	-	1,122	-	1,122	
		1,772		1,772	
		1,405		1,405	
		1,679		1,679	
		1,224		1,224	
		1,679		1,679	
		1,097		1,097	9,978
	<u>1,000</u>	<u>57,338</u>	<u>-</u>	<u>58,338</u>	<u>55,670</u>
Total donations and grants	<u>55,567</u>	<u>61,088</u>	<u>-</u>	<u>116,656</u>	<u>95,134</u>

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

Other charitable activities expenditure	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2023 £	Total 2022 £
Food Parcels	2,107	-	-	2,107	252
Lions Tea Party	970	-	-	970	827
Project Wenceslas	134	-	-	134	244
HeartStart	-	386	-	386	1,844
Tea Tent	125	-	-	125	0
	<u>3,336</u>	<u>386</u>	<u>-</u>	<u>3,721</u>	<u>3,167</u>
Members' activities	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2023 £	Total 2022 £
Lions Clubs International dues	-	-	1,729	1,729	1,390
Lions District and Multi-District dues	-	-	1,893	1,893	1,507
Room hire for meetings	-	-	450	450	365
Club dinners and events	-	-	7,884	7,884	0
	<u>-</u>	<u>-</u>	<u>11,957</u>	<u>11,957</u>	<u>3,262</u>

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

9 <u>Administration costs</u>	Unrestricted funds	Restricted funds	Admin fund	Total 2023	Total 2022
	£	£	£	£	
Bank charges	60	-	60	120	359
Club dinner guests	-	-	120	120	228
Storage charges	785	-	-	785	739
Mileage	1,500	-	-	1,500	634
Publicity	-	-	-	-	312
Website	-	-	648	648	216
Insurance	-	-	-	-	44
Sundry expenses	3,076	-	2,509	5,585	1,041
	<u>5,421</u>	<u>-</u>	<u>3,337</u>	<u>8,758</u>	<u>3,573</u>

10 Employee and Trustees' expenses

There were no employees during the year (2022: none).

None of the Trustees was paid any remuneration or expenses by the charity during the year (2022: 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 Debtors

	2023	2022
	£	£
Members' accounts	644	122
Loan to Beer Exhibitions Limited	500	500
Prepayments and accrued income	3,948	1,750
	<u>5,092</u>	<u>2,372</u>

13 Creditors: amounts falling due within one year

	2023	
	£	
Members' accounts	3,890	3,359
Accruals and deferred income	2,506	3,900
	<u>6,396</u>	<u>7,259</u>

	2023	2022
	£	£
14 <u>Creditors: amounts falling due after more than one year</u>	-	-

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

15 Analysis of charitable funds

	Balance 01/07/2022 £	Incoming Resources £	Resources Expended £	Balance 30/06/2023 £
Unrestricted funds				
General funds	20,934	189,513	(101,581)	108,866
Restricted funds				
Project Wenceslas	17,186	66,220	(57,472)	25,933
HeartStart	1,879	819	(386)	2,312
Sir Alan Jones Memorial Fund	2,281	158		2,439
Admin fund				
Frankenberg Hospitality Fund	1,500	375		1,875
Dinner/Social Fund	8,080	7,358	(7,884)	7,554
General Fund	(2,380)	11,159	(12,488)	(3,709)
	<u>49,480</u>	<u>275,602</u>	<u>(179,811)</u>	<u>145,270</u>

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.

There is an annual 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 2023 are represented by:-

	Unrestricted funds £	Restricted funds £	Admin fund £	Total £
Fixed assets	-	-	-	-
Current assets	111,372	30,684	9,609	151,666
Creditors: amount falling due within one year	(2,506)		(3,890)	(6,396)
Creditors: amounts falling due after more than one year	-	-	-	-
Net	<u>108,866</u>	<u>30,684</u>	<u>5,719</u>	<u>145,270</u>