

Charity Registration No. 1194104

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Moran-Smith (Appointed 20 September 2024) J Prevost FCA M Ellis R Brown J Langton A Deadman (Appointed 18th March 2025) R Fellows M Black (Appointed 1st July 2025)
Charity Number	1194104
Registered Address	Hopfield House 24 Cascade Way Farnham GU9 7GQ
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 2025
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FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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. This financial year the club received income from its subsidiary, Beer Exhibitions Limited amounting to £54,528 (2024 - £49,726) and expects that income to continue in 2025 financial year.

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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 17th March 2026 and signed on their behalf.

J P R Prevost FCA

Treasurer

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 2025, 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: 18th March 2026

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds £	Restricted funds £	Admin funds £	Total 2025 £	Total 2024 £
INCOMING RESOURCES						
From generated funds:-						
<i>Voluntary income:</i>						
Grants and donations	3	1,374	10,238	355	11,967	20,000
<i>Other activities</i>						
Fundraising events	4	106,728	-	-	106,728	89,104
<i>Investment income</i>	5	3,346	-	-	3,346	5,202
		111,448	10,238	355	122,041	114,306
From charitable activities	3	344	-	3,240	3,584	23,955
TOTAL INCOMING RESOURCES		111,792	10,238	3,595	125,625	138,261
RESOURCES EXPENDED						
Cost of generating funds:						
Fundraising events	7	27,364	-	-	27,364	36,745
Charitable activities						
Donations and grants	8	66,730	17,487	-	84,217	107,136
Other charitable activities	8	1,429	-	-	1,429	1,060
Members' activities	8	1,765	762	6,460	8,987	2,792
Administration costs	9	4,271	-	677	4,948	-
TOTAL RESOURCES EXPENDED		101,559	18,249	7,137	126,945	147,733
Net (outgoing)/incoming resources before transfers		10,233	(8,011)	(3,542)	(1,320)	(9,472)
Transfers between funds	15	-	-	-	-	-
NET MOVEMENT IN FUNDS		10,233	(8,011)	(3,542)	(1,320)	(9,472)
Fund balances at 1 July 2024		114,976	17,894	6,170	139,040	148,512
FUND BALANCES AT 30 JUNE 2025	15	125,209	9,883	2,628	137,720	139,040

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 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Investments	11		-		-
CURRENT ASSETS					
Debtors	12	-		4,493	
Cash at bank and in hand		141,790		138,891	
		<u>141,790</u>		<u>143,384</u>	
CREDITORS: amounts falling due within one year	13	4,070		4,344	
NET CURRENT ASSETS			<u>137,720</u>		<u>139,040</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>137,720</u>		<u>139,040</u>
CREDITORS: amounts falling due after more than one year	14		-		-
TOTAL NET ASSETS			<u><u>137,720</u></u>		<u><u>139,040</u></u>
ACCUMULATED FUNDS					
Unrestricted funds	15		125,209		118,219
Restricted funds	15		9,882		17,894
Admin fund	15		2,629		2,927
			<u><u>137,720</u></u>		<u><u>139,040</u></u>

The notes attached form part of these accounts

The accounts were approved by the Trustees on 17th March 2026 and signed on their behalf.

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J P R Prevost

Trustee

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

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 Hopfield House, 24 Cascade Way, Farnham, GU9 7GQ.

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) Going concern

The trustees have reviewed the charity's financial position, reserves and cash flow forecasts and are satisfied that the charity has sufficient resources to continue operating for the foreseeable future. For this reason, the financial statements have been prepared on the going concern basis.

c) 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.

d) Volunteers and donated services and facilities

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

e) 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.

f) 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 2025

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 2025 £	Total 2024 £
General donations	1,374	10,238	355	11,967	754
	<u>1,374</u>	<u>10,238</u>	<u>355</u>	<u>11,967</u>	<u>754</u>

4 Activities for generating funds

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2025 £	Total 2024 £
Advent Calendars	11,175	-	-	11,175	7,575
Beerex	54,528	-	-	54,528	49,726
Carnival	4,142	-	-	4,142	3,500
Cider & Sausage	18,465	-	-	18,465	17,137
Fairs Rowledge Bourne	49	-	-	49	-
Farmers Tea Tent	113	-	-	113	-
Golf Day	12,751	-	-	12,751	9,763
Odiham	1,774	-	-	1,774	-
Sponsorship	3,500	-	-	3,500	-
Tea Tent Music in Park	231	-	-	231	149
	<u>106,728</u>	<u>-</u>	<u>-</u>	<u>106,728</u>	<u>87,850</u>

5 Investment Income

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2025 £	Total 2024 £
Interest receivable	3,346	-	-	3,346	5,202

6 Income from other charitable activities

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2025 £	Total 2024 £
Members' subscriptions	-	-	3,240	3,240	2,975
Meeting fines and raffles	344	-	-	344	506
	<u>344</u>	<u>-</u>	<u>3,240</u>	<u>3,584</u>	<u>3,481</u>

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

7 Cost of generating funds

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2025 £	Total 2024 £
Advent Calendars	3,421	-	-	3,421	4,010
Bourne Fair	360	-	-	360	-
Cider & Sausage	13,988	-	-	13,988	-
Fairs Rowledge Bourne	183	-	-	183	-
Golf Day	6,116	-	-	6,116	-
Odiham	3,186	-	-	3,186	-
Rowledge Fair	110	-	-	110	-
	<u>27,364</u>	<u>-</u>	<u>-</u>	<u>27,364</u>	<u>4,010</u>

8 Charitable activities

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2025 £	Total 2024 £
Donations and grants					
Lions Community Store	3,500	-	-	3,500	-
Helen Arkell	1,320	-	-	1,320	-
Highfield School	1,500	-	-	1,500	-
Potters Gate School	1,075	-	-	1,075	-
Creative Response for Therapeutic Arts	1,400	-	-	1,400	-
St Andrews Parish Church	2,000	-	-	2,000	-
Change of Scene	1,890	-	-	1,890	-
Waverley Abbey School	1,000	-	-	1,000	-
Atomic ABC	1,000	-	-	1,000	-
Brightwell Gostrey	5,000	-	-	5,000	-
Farnham Hospital	1,800	-	-	1,800	-
St C	2,756	-	-	2,756	-
Post 19	1,764	-	-	1,764	-
Sight for Surrey	2,000	-	-	2,000	-
Space2Grow	1,000	-	-	1,000	3,200
Phylis Tuckwell	-	-	-	-	19,000
St Pauls Infant School	-	-	-	-	1,800
Corals Cookery School	-	-	-	-	2,028
LIBRA	2,500	-	-	2,500	3,000
Stopgap Dance Company	-	-	-	-	1,195
Woodlarks Campsite Trust	-	-	-	-	5,000
Surrey Assoc for Visual Impairment	-	-	-	-	1,000
LCI Foundation	-	-	-	-	2,500
\$th Farnham Lions	-	-	-	-	2,506
Kite Academy Trust	-	-	-	-	1,422
Hale Community Centre	-	-	-	-	3,240
40 Degrees	-	-	-	-	3,000
First Rescue and Traing	-	-	-	-	1,999
South Farnham Educational Trust	-	-	-	-	2,130
Waverley C of E Juniouir School	-	-	-	-	1,100
Ridgeway School	20,000	-	-	20,000	1,575
Folly Hill Infants School	-	-	-	-	1,000
Abbey School	-	-	-	-	2,160
The Hunter Centre	-	-	-	-	9,760
St Peters School PTA	-	-	-	-	2,500
Farnham Town Youth Football	-	2,439	-	2,439	2,500
Freasham Pond Sailabilty	-	-	-	-	1,379
I Choose Freedom	-	-	-	-	1,500
Donations under £1,000.01 - organisations	13,321	-	-	13,321	19,114
Donations under £1,000.01 - individuals	1,904	-	-	1,904	3,655
Project Wenceslas	-	15,048	-	15,048	36,565
Total donations and grants	<u>66,730</u>	<u>17,487</u>	<u>-</u>	<u>84,217</u>	<u>135,828</u>

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Other charitable activities expenditure

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2025 £	Total 2024 £
Food Parcels	227	-	-	227	98
Lions Tea Party	795	-	-	795	961
Art Competition	407	-	-	407	-
	<u>1,429</u>	<u>-</u>	<u>-</u>	<u>1,429</u>	<u>1,059</u>

Members' activities

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2025 £	Total 2024 £
Room hire for meetings	1,240	-	-	1,240	900
Club dinners and events	48	-	-	48	-
Almoners Expenses	202	-	-	202	-
Frankenberg	275	-	-	275	-
HeartStart Expenses	-	762	-	762	-
LCIF	-	-	4,306	4,306	-
	<u>1,765</u>	<u>762</u>	<u>4,306</u>	<u>6,833</u>	<u>900</u>

FARNHAM LIONS CLUB

A Charitable Incorporated Organisation NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

9 Administration costs

	Unrestricted funds	Restricted funds	Admin fund	Total 2025	Total 2024
	£	£	£	£	£
Bank charges	306	-	-	306	569
Storage charges	840	-	-	840	840
Website	462	-	-	462	1,740
Sundry expenses	2,663	-	677	3,340	538
	<u>4,271</u>	<u>-</u>	<u>677</u>	<u>4,948</u>	<u>3,687</u>

10 Employee and Trustees' expenses

There were no employees during the year (2024: none).

None of the Trustees was paid any remuneration or expenses by the charity during the year (2024: 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

	2025 £	2024 £
Members' accounts	-	-
Loan to Beer Exhibitions Limited	-	500
Prepayments and accrued income	-	-
	<u>-</u>	<u>500</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Members' accounts	3,570	316
Beer Exhibitions Ltd	500	-
Accruals and deferred income	-	453
	<u>4,070</u>	<u>769</u>

14 Creditors: amounts falling due after more than one year

2025 £	2024 £
-	-

FARNHAM LIONS CLUB
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

15 Analysis of charitable funds

	Balance 2024 £	Incoming Resources £	Resources Expended £	Balance 2025 £
Unrestricted funds				
General funds	114,976	111,602	(101,369)	125,209
Restricted funds				
Project Wenceslas	13,233	8,669	(15,048)	6,854
HeartStart	2,222	1,569	(763)	3,028
Sir Alan Jones Memorial Fund	2,439	-	(2,439)	-
Admin fund				
Frankenberg Hospitality Fund	2,250	355	(2,152)	453
Dinner/Social Fund	993	-	(677)	316
Administration Fund	2,927	3,239	(4,306)	1,860
	<u>139,040</u>	<u>125,434</u>	<u>(126,754)</u>	<u>137,720</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 £355 from the Admin General Fund to the Admin Frankenberg Hospitality Fund.

16 Analysis of net assets between funds

Fund balances at 30 June 2025 are represented by:-

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2025 £
Fixed assets	-	-	-	-
Current assets	125,209	9,882	2,629	137,720
Creditors: amount falling due within one year	-	-	-	-
Creditors: amounts falling due after more than one year	-	-	-	-
Net	<u>125,209</u>	<u>9,882</u>	<u>2,629</u>	<u>137,720</u>