



HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Trustees' Report for the year ended 30 June, 2025

The Trustees present their Report and Accounts for the year ended 30 June, 2025

The Trustees who served throughout the year were:

Mr. N. Little (President)

Ms Melanie Davenport (Secretary, until 27 June 2025, now member Trustee)

Mr Jason Griffiths (Treasurer, resigned 1 January 2025)

Mrs Kerenza McSweeney (Treasurer, appointed 1 January 2025)

Mr Brian Donovan (Secretary, from 27 June 2025 onwards)

The appointment of Trustees is governed by the Trust Deed of the Charity.

Investment Powers

The Trust Deed authorises the Trustees to make and hold Investments, using funds of the Charity. At present the Investments consists of Building Society deposits.

Constitution

The Constitution of the Charity is governed by the Trust Deed dated 1 August, 1982. The Charity Number is **285690** on the Register of Charities. The Deed states that the Trustees may apply the Trust Fund and income arising for such Charitable purposes as the Club shall determine.

Development and Activities.

Our Charity Shop continues to be the primary source and focus of our activities and fundraising.

We are most grateful to all the members, volunteers and the local community who so generously support the Shop.

Other fund-raising activities have continued, with attendance at various local events and we were pleased to be able to continue our Santa Sleigh events over the Christmas period.

The Service activities continue, with involvement in local lunch clubs, local sports groups and support for residents of local Care homes.

The demand for our Minibus, which is available for non-profit community use is steady, with several local groups making regular use.

Demand has also been seen for the deployment of the shop van to collect donated item for other local charities.

Facilitated by the success of the Shop, Grants and Donations to local Charities and Good Causes have again increased, with the emphasis on local needs and organisations.

Financial Review.

The Trust Fund has a net surplus in the year of £12,803. This increased the total funds carried forward to **£113,138**

Future Developments

In common with other Lions Clubs across the UK, the Highworth and District Lions Club has been struggling to maintain and grow its membership, but we are adding new members. This is essential if the Club is to maintain its existing activities and remain a viable entity. Recent recruitment has included a new Treasurer, and at the end of the year a new Secretary.

It is felt that conversion to CIO status may assist, and this is an avenue being progressed. We are also continuing to seek all opportunities to attend events with a view to highlighting the activities we undertake for the Community and the need for both new members and volunteers.

Charity Information

Charity Address Lions Charity Shop, 23 Newburgh Place, Highworth, Swindon,
Wiltshire. SN6 7DN

Bankers Charities Aid Foundation Bank, 25 Kings Hill Avenue, Kings Hill,
West Malling, Kent. ME19 4JQ

Independent Examiner Keith A Farmer ACIB.

The attached Statement of Accounts complies with the Charities Act, 1993, and with the Charity's governing document.

Trustees' Responsibilities

The Trustees are responsible for preparing the financial accounts and maintaining proper accounting records. As in past years, the trustees have opted not to have an audit but to opt for an Independent Examination by a qualified Independent Examiner. The trustees are required to cause true and full accounts to be kept of all monies passing through their hands, and of all other matters proper to be recorded so as to show the full facts relating to the Trust Fund and shall keep Minutes of their Meetings.

This Report was approved by the Trustees and signed on their behalf.



Brian Donovan, Secretary

10 / 06 / 2026

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND
Statement of Financial Activities for the year ended 30 June, 2024

| | Notes | 2025 | 2024 |
|--|-------|---------------|---------------|
| | | £ | £ |
| Incoming Funds | | | |
| Donations | | 1,167 | 1,444 |
| Fund Raising | | 3,369 | 3,427 |
| Shop receipts | | 59,945 | 65,844 |
| Investment Income | | 2,776 | 2,241 |
| Other | | | |
| Total incoming Resources | | 67,257 | 72,956 |
| Resources Expended | | | |
| Direct Charitable Expenditure | | | |
| Minibus Expenses | 2.1 | 4,414 | 3,942 |
| Charitable Grant Expenditure | 2.2 | 28,209 | 29,718 |
| Other Expenditure | | | |
| Fund Raising Costs | 3.1 | 934 | 1,024 |
| Shop Expenses | 3.2 | 18,577 | 18,699 |
| Management and Administration | 3.3 | 2,320 | 2,190 |
| Total Resources Expended | | 54,454 | 55,573 |
| Net Surplus/ (Deficit) for Year | 5 | 12,803 | 17,383 |

The notes on pages 5-9 form part of these accounts.

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Balance Sheet as at 30 June, 2024

| | Note | 2025 | 2024 |
|--|-------------|-----------------------|-----------------------|
| | | £ | £ |
| Fixed Assets | | | |
| Ford Transit Minibus | 6 | 2,998 | 3,331 |
| Ford Transit Van | 6 | 662 | 735 |
| | | <u>3,660</u> | <u>4,066</u> |
| Current Assets | | | |
| Investments | 7 | 109,946 | 99,374 |
| Debtors | 8 | 22 | 175 |
| Gift Voucher | | - | 15 |
| Cash in hand & Petty Cash | 8 | 657 | 1,471 |
| | | <u>110,624</u> | <u>101,035</u> |
| Total Assets | 11 | <u>114,284</u> | <u>105,101</u> |
| Current Liabilities | | | |
| Provision | 9 | 1,093 | 1,028 |
| Creditors | 9 | 53 | 3,723 |
| | | <u>1,146</u> | <u>4,751</u> |
| Net Current Assets less Current Liabilities | | <u>109,478</u> | <u>96,284</u> |
| Total Assets Less Total Liabilities | | <u>113,138</u> | <u>100,350</u> |
| Reserves Breakdown | | | |
| Minibus Replacement Fund | | 36847 | 36,847 |
| Unrestricted Distributable Reserves | | 68031 | 54,837 |
| Capital - Fixed Assets | | 3,660 | 4,066 |
| Shop Set Aside Fund | | 4,600 | 4,600 |
| Total Reserves | 10 | <u>113,138</u> | <u>100,350</u> |

The notes on pages 5-9 form part of these accounts.

On behalf of the Trustees, I self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June, 2024.



Brian Donovan, Secretary

10 / 06 / 2026

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Notes to the Accounts for the year ended 30 June, 2024

| | | |
|---|-------|--------|
| 2 Direct Charitable Expenditure | £ | £ |
| 2.1 Minibus Expenses | | |
| Insurance, Tax, Mot cert, fuel | 2,021 | |
| Repairs and maintenance | 1,894 | |
| Depreciation | 333 | |
| Other | 166 | |
| | | 4,414 |
| 2.2 Charitable Grants and Expenditure | | |
| Local Needs | 7,897 | |
| Defibrillator project | 2,238 | |
| Youth Projects | 1,272 | |
| National Organizations | 5,830 | |
| Lions Clubs Appeals | 4,500 | |
| Vouchers for the Elderly | 4,825 | |
| Elderly and Disabled | 1,620 | |
| Trauma Teddies | | |
| Other activities | 28 | |
| Local Hospices | | |
| Football | | |
| | | 28,209 |
| 3 Other Expenditure | | |
| 3.1 Fund Raising Costs | | |
| Fund Raising Activity Costs | 816 | |
| Insurances (Sleigh) | 118 | |
| | | 934 |
| 3.2 Shop Expenses | | |
| Rent | 6,720 | |
| Electricity | 1,298 | |
| Water | 250 | |
| Repairs and Maintenance | 2,181 | |
| Equipment and Supplies | 187 | |
| Depreciation on Van | 74 | |
| Van running costs – repairs, fuel, insurance etc. | 2,725 | |
| Sundries | 406 | |
| Telephone | 417 | |
| Waste Disposal | 611 | |
| Advertising | 766 | |
| Insurances | 710 | |
| Sum up / Banking Fees | 452 | |
| Dilapidation and Insurance excess provision | | |

| | | |
|-------|-------|--------|
| Other | 1,780 | |
| | | 18,577 |

3.3 Management and Administration

| | | |
|--|-------|-------|
| Under accrual of Independent Examination of A/cs YE 2024 | 44 | |
| Independent Examination of Accounts YE 2025 Accrual | 1,093 | |
| Administration expenses | 1,184 | |
| | | 2,320 |

4 Trustees and Staff Costs

The Charity has no employees. No remuneration was paid to any Trustee. No allowances were paid to any Trustee.

| | | |
|--------------------------------|-----|---|
| 5 Net Income for year | £ | £ |
| This is stated after charging: | | |
| Depreciation | 407 | |

| | | | |
|--|----------------|------------|--------------|
| 6 Fixed Assets | £ | £ | £ |
| | Minibus | Van | Total |
| Cost on Purchase | 28,222 | 11,495 | 39,717 |
| Depreciation as at 30/06/24 | 24,891 | 10,760 | 35,651 |
| Add – charge for year | 333 | 74 | 407 |
| Depreciation as at 30/06/25 | 25,224 | 10,834 | 36,058 |
| Net Book value as at 30/06/25 | 2,998 | 662 | 3,660 |
| Prior Year Net Book value as at 30/06/24 | 3,331 | 735 | 4,066 |

7 Investments

These monies are deposited with the Coventry Building Society and CAF.

8 Debtors

| | | |
|---|-----|-----|
| Amounts due to be received within the year: | £ | £ |
| Unbanked Shop Cash Takings - 24/06 to 30/06 | 552 | |
| Gross SumUp Takings - 27/06 to 30/06 | 105 | |
| Unbanked Shop - Non-till Income | - | |
| Unbanked cash donations | 30 | |
| Owed by Club account | 22 | |
| | | 679 |

| | | |
|---------------------------------------|-------|-------|
| 9 Creditors | £ | £ |
| Amounts falling due within the year: | | |
| Provision - Audit fees for YE 2024 | 1,093 | |
| | | 1,093 |
| Unpresented Minibus Expenditure | - | |
| Unpresented Shop Sundries | 10 | |
| Unpresented Shop Expenses & Equipment | 41 | |
| Unpaid SumUp Fees (27/06 - 30/06) | 2 | |
| Unpaid donations out | - | |
| | | 53 |

10 Unrestricted Funds

The Trustees designate the funds for particular purposes as set out below:

| | Br't. F.wd £ | Movement £ | Transfers £ | Car'd f'wd £ |
|----------------------|-----------------|---------------|----------------|-----------------|
| Mini Bus Replacement | 36,847 | | | 36,847 |
| Mini Bus Operation | | -4,081 | 4081 | - |
| Charity | | -24,151 | 24,151 | - |
| Shop | | 41,442 | -41,442 | - |
| Shop Set Aside Fund | 4,600 | - | | 4,600 |
| Reserve Fund | 54,836 | -15 | 13,210 | 68,031 |
| Capital-Fixed Assets | 4,066 | -407 | | 3,660 |
| | 100,350 | 12,788 | | 113,138 |

| | | |
|--|-------|-------|
| MINIBUS | £ | £ |
| Income | | |
| Donations | - | |
| Transfer from Reserve Fund | 4,081 | |
| | | 4,081 |
| Less, expenditure | | |
| Insurance, Tax, MoT cert, fuel, maintenance | 2,021 | |
| Repairs and Maintenance | 1,894 | |
| Other | 166 | |
| | | 4,081 |
| Net surplus transferred to the Mini Bus Operating Fund | | - |

| | | | |
|--|--------|---------------|--|
| 10 Continued: Reserve Fund movement Analysis as at 30 June 2024 | 2025 | | |
| CHARITY | £ | £ | |
| Income | | | |
| Donations | 1,167 | | |
| Bank Interest | 2,776 | | |
| Fund Raising | 3,369 | | |
| Reserve Transfer (Net) | 24,151 | | |
| | | <u>31,463</u> | |
| Less, expenditure | | | |
| Local Needs | 7,897 | | |
| Defibrillator project | 2,238 | | |
| Youth Projects | 1,272 | | |
| National Organizations | 5,830 | | |
| Lions Clubs Appeals | 4,500 | | |
| Vouchers for the Elderly | 4,825 | | |
| Elderly and Disabled | 1,620 | | |
| Trauma Teddies | | | |
| Other activities | 28 | | |
| Insurances (Sleigh) | 118 | | |
| Management & Admin costs | 2,320 | | |
| Local Hospices | | | |
| Fundraising Activity Costs | 816 | | |
| Football | | | |
| | | <u>31,463</u> | |
| Net surplus transferred to Charity Fund | | <u>0</u> | |
| SHOP | | | |
| Income | | | |
| Sales | 58,902 | | |
| Wilcox Textiles | 916 | | |
| World of Books | 128 | | |
| Other | - | | |
| | | <u>59,945</u> | |
| Less, Expenditure | | | |
| Electricity | 1,298 | | |
| Water | 250 | | |
| Repairs and Maintenance | 2,181 | | |
| Equipment and Supplies | 187 | | |
| Van insurance, MoT,, tax, repairs. fuel etc. | 2,725 | | |

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Trustees' Report and Accounts for the year ended 30 June, 2025 (continued)

| | | |
|--|--------------|---------------|
| Telephone | 417 | |
| Waste Disposal | 611 | |
| Sundries | 406 | |
| Dilapidation and Insurance excess provision | | |
| Other including prior year adjustment | 1,780 | |
| Insurance | 710 | |
| Advertising | 766 | |
| Rent | 6,720 | |
| SumUp Fees | 452 | |
| Transfer to Reserve Fund | 41,442 | |
| | | <u>59,945</u> |
| Net surplus transferred to Shop Fund | | <u>0</u> |
| RESERVE (Excluding Depreciation) | | |
| Income | | |
| Transfer from Shop account | | <u>41,442</u> |
| Less, Expenditure | | |
| Transfer to Charity account | 24,151 | |
| Transfer to Minibus operating account | <u>4,081</u> | |
| | | <u>28,232</u> |
| Net surplus transferred to Reserve Fund | | <u>13,210</u> |

HIGHWORTH AND DISTRICT LIONS CLUB

CLUB ACCOUNTS

Income and Expenditure for year ended 30 June, 2024

| | | 2025 | | 2024 | |
|---|--------------|-------------|--------------|-------------|--------------|
| Income | Notes | £ | £ | £ | £ |
| 1.1 Subscriptions | | 633 | | 436 | |
| Charity expenses transferred | | | | | |
| 1.2 to Administration a/c | | | | - | |
| 1.3 Interest received | | | | 41 | |
| 1.4 Social | | | | 1,534 | |
| Refund from Lions | | | | | |
| 1.5 International | | | | - | |
| 1.6 Donations | | 379 | | 366 | |
| 2022 receipts in advance from | | | | | |
| n/a balance sheet | | | | - | |
| 1.8 Sale of Club clothing | | | | - | |
| 1.9 Tail Twister | | | | 11 | |
| 1.10 Misc | | | | 80 | |
| 1.11 Prior year correction | | | | - | |
| | | | <u>1,032</u> | | <u>2,468</u> |
| Expenditure | | | | | |
| 2.1 International Dues | | 486 | | 366 | |
| 2.2 Multiple District Dues | | 410 | | 312 | |
| 2.3 District Dues | | 113 | | 86 | |
| 2.4 Joining fees | | 27 | | 28 | |
| 2.5 Insurances | | 28 | | 18 | |
| Examination of Accounts Y/E | | | | | |
| n/a 2023 Over Accrual release | | | | -5 | |
| Examination of Accounts Y/E | | | | | |
| n/a 2024 Accrual | | | | 303 | |
| Examination of Accounts Y/E | | | | | |
| 2.6 2024 Under Accrual | | 18 | | | |
| Examination of Accounts Y/E | | | | | |
| 2.7 2025 Accrual | C1.0 | 327 | | | |
| 2.8 Recruiting expenses | | | | - | |
| 2.9 Club Clothing purchases | | | | - | |
| 2.10 Member Recognition Gifts | | | | 33 | |
| 2.11 Social Events | | | | 1,924 | |
| 2.12 Misc | | 5 | | 107 | |
| | | | <u>1,412</u> | | <u>3,172</u> |
| Net surplus/(Deficit) for the year | | | <u>-380</u> | | <u>-703</u> |

HIGHWORTH AND DISTRICT LIONS CLUB

CLUB ACCOUNTS

Balance Sheet as at 30 June, 2024

| | | 2025 | | 2024 | |
|-----------------------------------|-------|-------------|--------------|-------------|--------------|
| ASSETS | Notes | £ | £ | £ | £ |
| Bank - Barclays Community Account | C2.1 | 1,267 | | 590 | |
| Bank - CAF Gold Account | C2.2 | 586 | | 1,704 | |
| Bank | | 100 | | | |
| | | | <u>1,953</u> | | <u>2,294</u> |
| Less, liabilities | | | | | |
| Creditors | C2.3 | 22 | | 52 | |
| Provision - Accounts audit Y/E 24 | | | | - | |
| Provision - Accounts audit Y/E 25 | C2.4 | 327 | | 303 | |
| Receipts in advance | C2.5 | 90 | | 45 | |
| | | | <u>438</u> | | <u>400</u> |
| Net Assets | | | <u>1,515</u> | | <u>1,894</u> |
| Represented by: | | | | | |
| Administration Funds | | | | | |
| Surplus brought forward | | 1,894 | | 2,598 | |
| Surplus/(Deficit) for year | | -380 | | -703 | |
| Surplus carried forward | | | <u>1,515</u> | | <u>1,894</u> |

On behalf of the Trustees, I self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June 2025.

The Accounts were approved by the Trustees and signed on their behalf.



Brian Donovan, Secretary

10 / 06 / 2026

HIGHWORTH AND DISTRICT LIONS CLUB
Notes to the Accounts for the year ended 30 June, 2024

- C1.0** The approach to recognising the audit fees for the accounts being prepared has not changed and is accrued in the year being prepared as a known liability. It is deemed more prudent to recognise these costs in light of reducing reserves.
- C2.1** Barclays balance as at 30 June 2025.
- C2.2** CAF balance as at 30 June 2025.
- C2.3** Repayment of Club expenses paid from Charity account.
- C2.4** The Provision represents an estimate of the audit fees payable for auditing the accounts for year ended 30 June 2025.
- C2.5** Subscriptions received in advance for 2024/6 have been deferred.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGHWORTH LIONS CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGHWORTH LIONS

I report on the accounts of the Trust for the year ended 30th June 2025 which are set out on the following pages.

Respective responsibilities of trustees and examiner

As the charities' trustees you are responsible for the preparation of the accounts; you consider that the audit is not required for this year under section 43 {2} of the Charities Act 1993 {the 1993 Act} and that an independent examination is needed

It is my responsibility to:

Examine the accounts under section 43 of the 1993 Act

To follow the procedures laid down in the general Directions given by the Charity Commission.

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 Commission. An examination includes the 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1 which gives me reasonable cause to believe that in any material respect the requirements
 -to keep accounting records in accordance with section 41 of the 1993 Act and
 to prepare accounts which accord with the accounting records and to comply with the
accounting requirements of the 1993 Act
 have not been met or

2 to which in my opinion, attention should be drawn in order to enable a proper
understanding of the accounts to be reached

Keith A Farmer ACIB

Independent Examiner

Date: 8/6/26