# THE LIONS CLUB OF WOODLEY & EARLEY (CIO)

A Member of the International Association of Lions Clubs

## TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

**1st July 2025 – 30th June 2026**

**Charity Number 1191552**

**(Previously 1111271)**

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# REPORT OF THE TRUSTEES

The Trustees present their report along with the financial statements of the Club for the year ended 30th June 2026. The financial statements have been prepared in accordance with the document "Charity reporting and accounting: the essentials November 2016" provided by The Charity Commission for England and Wales.

It is worth noting that the last filed accounts were for a 6-month period covering 1st January 2025 to 30th June 2025. This was to allow Woodley and Earley Lions Accounts to adhere with the standard Lions reporting period of 1st July to 30th June. Prior to this Woodley and Earley Lions reported on calendar year from 1st January to 31st December.

## *Legal and administrative details*

The Club was established under a Charter in 1980. It is a Community Interest Organisation and registered charity, number 1191552 (previously registered as 1111271).

**Trustees**
The Trustees who served during the year were:

John Giacomet
Alan Jutson
Paul Norman
Michael Tarling
Stella Taylor (President)
John Bennison

**Bankers**: National Westminster Bank
Cambridge & Counties Bank

**Independent Examiner**: Kennith Oakley

**Statements of Trustees' Responsibilities**

Laws applicable to charities in England and Wales require the Trustees to prepare financial statements for each financial year. The financial report is produced using receipts and payments accounts to provide a record of the Charity's financial activities during the year and of its position at the end of the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity which 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## *Review of the past year*

Woodley and Earley Lions Club continues to support local causes through funds that we raise through our fundraising activities. There is no doubt however that fund raising activities have been tough this year and we have seen a decline in the donations made by the public coupled with an increase in the costs of running the events.

This year the club has made a higher than usual investment in our assets. We have purchased a new, branded Gazebo that we have used at public events such as the local Fetes and in our local Town Centre to raise awareness of Woodley and Earley Lions Club.

The accounts show that we have generated a small surplus of income. To provide some context, the subscriptions were collected from members in June 2026 which falls into this financial year report but the payment to Lions International for the club members was made in July 2026 and therefore not included in this report.

Our biggest fund raiser continues to be our Santa's Sleigh that we parade along residential streets in Woodley and Earley as well as static displays at local supermarkets and garden centres. The Sleigh is over 20 years old and needed some minor repairs in the form of lights being replaced and minor woodwork repairs. The power for the sleigh was converted this year from a petrol generator to battery ensuring that we completely cut down our emissions and noise. Having performed these tasks our Sleigh will continue to provide many years of service not just raising funds for local causes but also bringing smiles to many faces in the community.

We have lost a couple of members this year and gained one new member. Our current membership stands at 19 and we continue with our drive to attract more new numbers.

Stella Taylor Stella Taylor

President

## *Independent Examiner's Report to the Trustees of the Lions Club of Woodley & Earley*

I report on the accounts of the club for the year ended 30th June 2026, which are set out on pages 6 to 9.

**Respective Responsibilities of the Trustees and Independent Examiner.**

As described on page 3, the Trustees are responsible for the preparation of the accounts, and consider that the audit requirement of s144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act, 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 the seeking of explanations from you of 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 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 s130 of the Act; and
    - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Kennith Oakley CTA
15 Erleigh Road
Reading
RG1 5LR

## *Statement of financial activities for FY2026*

| | General Funds | Charity Funds | Total FY25/26 | Total 1H2025 |
|---|---|---|---|---|
| **Income** (note 2) | | | | |
| Subscriptions from membership | £ 1,365 | | £ 1,365 | £ 1,195 |
| Income from charitable activities | £ 4,472 | £ 12,804 | £ 17,276 | £ 4,204 |
| Bank and building society interest | | £ 918 | £ 918 | £ - |
| **Total** | £ 5,837 | £ 13,722 | £ 19,559 | £ 5,399 |
| **Expenditure** (note 3) | | | | |
| Expenditure on charitable activities | £ 3,805 | £ 7,983 | £ 11,788 | £ 2,235 |
| Donations granted | | £ 5,063 | £ 5,063 | £ 6,220 |
| Subscription to Lions Club International | £ 1,799 | | £ 1,799 | £ 1,168 |
| Administrative costs | | £ 540 | £ 540 | £ 612 |
| **Total** | £ 5,604 | £ 13,586 | £ 19,190 | £ 10,235 |
| **Excess expenditure over income** | £ 233 | £ 136 | £ 369 | £ (4,836) |
| **Reconciliation of funds** | | | | |
| Balances brought forward | £ 995 | £ 45,391 | £ 46,386 | £ 51,222 |
| **Balances carried forward** | £ 1,228 | £ 45,527 | £ 46,755 | £ 46,386 |

The attached notes form part of these accounts

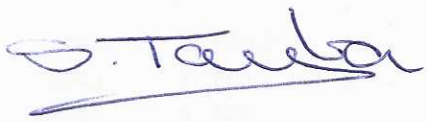
## *Balance Sheet as of 30th June 2026*

| | | 2026 | | 2025 |
|---|---|---|---|---|
| **Current Assets** | | | | |
| *Bank accounts* | | | | |
| General current account | £ | **1,228** | £ | 995 |
| Charity account | £ | **25,513** | £ | 27,378 |
| Charity Interest Account | £ | **20,000** | £ | 18,000 |
| Reserve account | £ | **14** | £ | 13 |
| **Total assets** | £ | **46,755** | £ | 46,386 |
| **Funds** | | | | |
| General fund | £ | **1,228** | £ | 995 |
| Charity fund | £ | **45,527** | £ | 45,391 |
| | £ | **46,755** | £ | 46,386 |

The Trustees have taken advantage of the provisions of The Charities Act 2011, which allow exemption from audit on charities under a certain level of income.

Approved by the Trustees on and signed on their behalf by:-

Stella Taylor
President



The attached notes form part of these accounts

## *Notes to the financial statements*

### 1 Accounting policies

**Basis of accounting**
The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Charities SORP (FRSSE) entitled "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities, effective January 2015.

The financial report is produced using receipts and payments accounts to provide a record of the Charity's financial activities during the year and of its position at the end of the year.

**Charitable activities**
Charitable activities comprise grants payable and related administration and management costs. Grants are recognised once they have been approved by the trustees and the payment made to the recipient.

### 2 Income from charitable activities

| | FY 2025/2026 | | | 1H2025 |
|---|---|---|---|---|
| | General | Charity | Total | Total |
| Charter Dinner | £ 3,725 | £ - | £ 3,725 | £ - |
| Fireworks | £ - | £ - | £ - | £ 750 |
| Skittles | £ - | £ 1,053 | £ 1,053 | £ 840 |
| Quiz Night | £ - | £ 1,605 | £ 1,605 | £ 1,530 |
| Tree of Light | £ - | £ 726 | £ 726 | £ 31 |
| Easter Egg Raffle | £ - | £ 439 | £ 439 | £ 489 |
| Santa's Sleigh | £ - | £ 6,208 | £ 6,208 | £ 55 |
| Carol Concert | £ - | £ 609 | £ 609 | £ 219 |
| Summer Fetes (CC) | £ - | £ 1,594 | £ 1,594 | £ 30 |
| Other Events | £ 387 | £ 570 | £ 957 | £ 160 |
| Monthly Fines and Raffle | £ 360 | £ - | £ 360 | £ 100 |
| Donations | £ - | £ - | £ - | £ - |
| Gift Aid | £ - | £ - | £ - | £ - |
| | £ 4,472 | £ 12,804 | £ 17,276 | £ 4,204 |

## Notes to the financial statements- continued

### 3 Expenditure on charitable activities

| | 1H2025 | | | 1H2025 |
|---|---|---|---|---|
| | General | Charity | Total | Total |
| Charter Dinner | £ 3,485 | £ - | £ 3,485 | £ - |
| Santa's Sleigh expenses | £ - | £ 1,142 | £ 1,142 | £ 472 |
| Skittles | £ - | £ 698 | £ 698 | £ 529 |
| Quiz Nights | £ - | £ 749 | £ 749 | £ 926 |
| Tree of Light | £ - | £ 212 | £ 212 | £ - |
| Carol Concert | £ - | £ 75 | £ 75 | £ - |
| Eater Egg Raffle | £ - | £ 195 | £ 195 | £ 181 |
| Woodley on Sea | £ - | £ 1,251 | £ 1,251 | £ - |
| Other event expenses | £ 320 | £ 305 | £ 625 | £ 142 |
| Shed and Garage expenses | £ - | £ 1,028 | £ 1,028 | £ 514 |
| Gazeebo | £ - | £ 1,050 | £ 1,050 | £ - |
| Battery Power Stations | | £ 1,278 | £ 1,278 | £ - |
| | £ 3,805 | £ 7,983 | £ 11,788 | £ 10,235 |