

Balsall Common Lions Club (CIO)

A Charitable Incorporated Organisation

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2024

Unsigned

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Chairman	A.Pemberton	Appointed 25th May 2017
	Secretary	M Whitfield	Appointed 25th May 2017
		J Phelps	Appointed 1st July 2021
		M. Marsden	Appointed 1st July 2022
		R.Collins	Resigned 30th Juune 2023
		S Meakin	Appointed 1st July 2021
		M Edkins	Appointed 1st July 2020

Secretary to the Trustees M Whitfield

Charity Number 1173183

Principal Address 6 Hawkswood Drive
Balsall Common
Coventry
CV7 7RD

Independent Examiner T Longworth
ACCA
8 Bellemere Road
Hampton in Arden
Address 3
B92 0AP

Bankers HSBC
34 Poplar Rd
Solihull
B91 3AF

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
CONTENTS

	<u>Page</u>
Trustees' Report	1 - 3
Independent Examiner's Report	4
Statement of financial activities for the year	5
Balance Sheet	6
Notes to the financial statements	7 - 12

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
TRUSTEES ANNUAL REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 JUNE 2024

Financial review, investment policy, reserves and risk

The Trustees present their accounts for the period ended 30th June 2024. Post COVID the Club has continued with direct appeals to raise Funds for specific projects and volunteers have given freely of their time to serve, such as foodbank collection and helping at the ongoing COVID inoculation clinics.

Income for the period was £50,965 as shown in notes 3 & 4 of the Financial Statements. All Fund raising Activities were profitable. The Donations as listed in note 10b to the Financial Statement.

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

During the period to June 2024 the Club was active providing transporting elderly to weekly Lunch club events and Help the Aged events, working with volunteers from Balsall & Berkswell Cricket Club, Balsall Rugby Club, Hornets Football Club, local Scout Groups essential funds have been provided to support youth sports activities. During the year the Club celebrated its 50th anniversary with a Gala Dinner attend by over 200 guests. The guest of Honour was the Mayor of Solihull, many of the organisations we work with were represented as well as Lion's dignitaries friends and family members.

We work with the Community for the Community, recognising those who help us at an annual Presentation Evening. Nationally we have donated to Lions Clubs UK Disaster Fund to enable local Lions recover from disasters such as flooding and mitigate the impact of COVID. Internationally we have donated to Lions Club International Foundation to assist those hit by natural and man made disasters and the war in Ukraine.

In the year to June 2024 the Club again organised 4 collections for local food banks, we estimate that value of the Donations of food and toiletries exceeded £16,000.

Fundraising Events

The fund raising activities are detailed in the Accounts Notes 4 and 7 on pages 8 and 9. All have been successful in attracting support from the Community.

Future Plans and Outlook

The Club will continue to support the Community both proactively and when requested. We will continue to partner with other local groups to ensure events continue to raise funds to meet our objectives.

The work within Solihull with the six other Lions Clubs is important to provide significant support to local groups working for the Solihull Community.

We will continue to promote our work through Social Media, not to seek praise but to interest more people to volunteer as members to enable us to continue our work long term.

We are confident the Club operates in a financially prudent manner, see paragraph Financial review, investment policy, reserves and risk above

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
TRUSTEES ANNUAL REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 JUNE 2024

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.

Approved by the Trustees on 30th April 2024 and signed on their behalf.

Mark Whitfield

Trustee and Secretary 2023 - 2024

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BALSALL COMMON LIONS CLUB (CIO)

I report on the accounts of the Balsall Common Lions Club (CIO) for the year ended 30 June 2022, which are set out on pages 5 to 12.

The Club was established as a Charitable Incorporated Organisation on 25th May 2017

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.

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BALSALL COMMON LIONS CLUB (CIO)

I report on the accounts of the Balsall Common Lions Club (CIO) for the year ended 30 June 2022, which are set out on pages 5 to 12.

The Club was established as a Charitable Incorporated Organisation on 25th May 2017

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.

Unsigned

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 30 JUNE 2024

	Notes	Unrestricted funds £	Restricted funds £	Admin funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCE						
From generated funds:-						
Grants and donations	3	£ 5,800	£ -	£ 3,032	£ 8,832	13,656
Fund Raising Events	4	£ 45,165			£ 45,165	35,196
Investment income	5	£ -	£ -	£ -	£ -	-
Members' Events	4	-	-	£ 8,176	£ 8,176	817
		£ 50,965	£ -	£ 11,208	£ 62,173	49,669
From charitable activities:-	6	-	-	-	-	-
TOTAL INCOMING RESOURCES		£ 50,965	£ -	£ 11,208	£ 62,173	49,669
RESOURCES EXPENDED						
Cost of generating funds:						
Fundraising events	7	£ 24,309	£ -	£ -	£ 24,309	14,435
Charitable activities						
Donations and grants	10a/b	£ 27,917	£ -	£ 3,565	£ 31,482	41,251
		-	-	-	-	-
Members' Events	7	-	-	£ 7,376	7,376	-
Administration costs	8	-	-	£ 1,138	1,138	£ 429
TOTAL RESOURCES EXPENDED		52,226	-	12,079	64,305	56,115
Net (outgoing)/incoming resources before transfers		(1,261)	-	(872)	(2,133)	(6,446)
Transfers between funds	15	-	-	-	-	-
NET MOVEMENT IN FUNDS		(1,261)	-	(871)	(2,132)	(6,446)
Fund balances at 1 July 2023		24,473	-	1,554	26,027	32,473
FUND BALANCES AT 30 JUNE 2024	15	23,212	-	683	23,894	26,027

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
BALANCE SHEET
FOR THE PERIOD ENDED 30 JUNE 2024

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	11		-		-
CURRENT ASSETS					
Stocks		-	-	-	
Debtors	12	9,348			3,971
Cash at bank and in hand		15,153			23,036
		<u>24,501</u>			<u>27,007</u>
CREDITORS: amounts falling due within one year	13	606			980
NET CURRENT ASSETS			23,895		26,027
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>23,895</u>		<u>26,027</u>
CREDITORS: amounts falling due after more than one year	14		-		
TOTAL NET ASSETS			<u>23,895</u>		<u>26,027</u>
ACCUMULATED FUNDS					
Unrestricted funds	16		23,212		24,473
Restricted funds	16		-		-
Admin fund	16		683		1,554
			<u>23,895</u>		<u>26,027</u>

The notes attached form part of these accounts

The accounts were approved by the Trustees on 30th April 2025 and signed on their behalf.

Andrew Pemberton _____
Trustee and Chairman 2023 - 2024

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 JUNE 2024

1 Accounting policies

The Balsall Common Lions Club is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales (number 1173183). The registered office is at 6 Hawkswood Drive, Balsall Common, CV7 7RD

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, rounded to the nearest pound, 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.

The Balsall Common 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.

c) Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the invaluable contribution made by volunteers can be found in the trustees' annual report. Where services are provided to the Club as a donation that would normally be purchased from a third party, this contribution is recognised in the financial statements at an estimate based on the value of the contribution to the charity.

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.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and charity law requirements.

e) Tangible fixed assets

Assets costing £250 or more are capitalised at cost.

Tangible assets are stated at cost less depreciation. Depreciation is provided on all assets at rates calculated to write off the cost of the assets over its expected useful life as follows:-

Fundraising equipment	20% straight line
Other equipment	15% straight line

f) Stocks

Stock is valued at the lower of cost and net realisable value.

g) Cash at bank and in hand

Included within cash at bank and in hand there are no deposit balances

h) 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.

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD ENDED 30 JUNE 2024

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 2024	Total 2023
	£	£	£	£	£
Grants & Donations					
Sundry Donations	£ 2,483	£ -	£ -	£ 2,483	£ 1,806
Disaster Collections	£ 333	£ -	£ -	£ 333	£ 4,444
100 Club	£ 1,858	£ -	£ -	£ 1,858	£ 582
Food bank collections	£ 1,126	£ -	£ -	£ 1,126	£ 4,161
Members Dues	£ -	£ -	£ 3,032	£ 3,032	£ 2,663
	£ 5,800	£ -	£ 3,032	£ 8,832	£ 13,656

4 Activities for generating funds

	Unrestricted funds	Restricted funds	Admin fund	Total 2024	Total 2023
	£	£	£	£	£
Fireworks extravaganza	£ 12,873	-	-	£ 12,873	12,997
Beerfest 24	£ 14,801			£ 14,801	
Blues Brothers Tribute Concert	£ 2,526			£ 2,526	
Xmas Float	£ 8,276			£ 8,276	7,599
Prime Numbers Concert	£ 2,082			£ 2,082	
Dandy Concert	£ 1,793			£ 1,793	3,921
Dreamers Tribute Concert				£ -	4,785
Bugle Delivery	£ -			£ -	1,500
Food Bank Collection				£ -	2,192
Quiz Nights	£ 2,268			£ 2,268	925
Coop Orchestra				£ -	604
3 Small Fund Raising events	£ 547	-	-	£ 547	673
9 events for Club members			£ 7,723	£ 7,723	450
Funds from Members at meetings			453	£ 453	367
	£ 45,165	£ -	£ 8,176	£ 53,341	36,013

5 Investment Income

	Unrestricted funds	Restricted funds	Admin fund	Total 2024	Total 2023
	£	£	£	£	£
	£ -	£ -	£ -	£ -	£ -

The Charity does not hold any investments

6 Income from charitable activities

	Unrestricted funds	Restricted funds	Admin fund	Total 2024	Total 2023
	£	£	£	£	£
	-	-	-	-	-
	-	-	-	-	-

There are no charitable activities creating income

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD ENDED 30 JUNE 2024

7 Cost of generating funds	Unrestricted funds	Restricted funds	Admin fund	Total 2024	Total 2023
	£	£	£	£	£
Fireworks extravaganza	9,430			£ 9,430	7,942
Beerfest 24	10,442			£ 10,442	
Blues Brothers Tribute Concert	1,441			£ 1,441	
Xmas Float	796			£ 796	
Prime Numbers Concert	833			£ 833	567
Dandy Concert	1,367			£ 1,367	1,866
Dreamers Tribute Concert				£ -	2,923
Bugle Delivery				£ -	
Food Bank Collection	-			£ -	1,068
Quiz Nights	-			£ -	
Coop Orchestra	-			£ -	
3 Small Fund Raising events	-			£ -	
9 events for Club members			7,376	£ 7,376	69
Funds from Members at meetings	-		-	£ -	
	<u>24,309</u>	<u>£ -</u>	<u>£ 7,376</u>	<u>£ 31,684</u>	<u>14,435</u>

8 Governance/Administration costs	Unrestricted funds	Restricted funds	Admin fund	Total 2024	Total 2023
	£	£	£	£	£
Administration costs	-	-	£ 1,138	£ 1,138	£ 429
	<u>-</u>	<u>-</u>	<u>£ 1,138</u>	<u>£ 1,138</u>	<u>£ 429</u>

All costs of administration and Governance are funded by the members from dues and members only social events

9 Employee and Trustees' expenses

There were no employees during the year (2023: none).

None of the Trustees was paid any remuneration or expenses by the charity during the year (2023: none) in their capacity as Trustees.

10a Charitable Activities	Unrestricted funds	Restricted funds	Admin fund	Total 2023	Total 2023
	£	£	£	£	£
Members' activities					
Lions District 105 CW dues	-	-	£ 322	£ 322	365
Lions MD105 dues	-	-	£ 1,488	£ 1,488	1,378
Lions Clubs International dues	-	-	£ 1,755	£ 1,755	1,764
	<u>-</u>	<u>-</u>	<u>£ 3,565</u>	<u>£ 3,565</u>	<u>3,507</u>

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD ENDED 30 JUNE 2024

10b Charitable Activities

	Unrestricted funds £	Restricted funds £	Admin fund £	Total 2024 £	Total 2023 £
Prostate Screening	£ 4,315			£ 4,315	
Food Banks	£ 1,850			£ 1,850	
LCIF Disasters Appeals	£ 1,750			£ 1,750	
Mayors Charity Fund Marie Curie	£ 1,600			£ 1,600	
Heart of England School	£ 1,350			£ 1,350	
Balsall Common Village Hall	£ 1,012			£ 1,012	
Baby Lifeline Ukraine	£ 1,000			£ 1,000	
Solihull Hospital	£ 1,000			£ 1,000	
LCIF Child Cancer Appeal	£ 850			£ 850	
Berk & Bal Jun Rugby	£ 850			£ 850	
Balsall and Berkswell Sports Association	£ 750			£ 750	
Ukraine Refugge support	£ 750			£ 750	
Acorns Childrens Hospice	£ 650			£ 650	
Warwickshire Young Carers	£ 600			£ 600	
Sands Solihull	£ 550			£ 550	
Coventry 53rd Scouts	£ 550			£ 550	
Balsall Primary School	£ 500			£ 500	
2nd Balsall Common Scouts	£ 450			£ 450	
B&B Hornets Junior Football	£ 450			£ 450	
Berkswell Cricket Club Juniors	£ 450			£ 450	
Lily Mae Foundation	£ 450			£ 450	
Lions Brain Tumor Charity	£ 400			£ 400	
Lions Moorfield Korle Bu Trust	£ 400			£ 400	
The Commonwealth War Graves	£ 350			£ 350	
Alzheimers research	£ 300			£ 300	
Compassionate Kenilworth	£ 300			£ 300	
Meriden School	£ 300			£ 300	
Smile Train UK Ltd	£ 300			£ 300	
Solihull Young Carers Xmas presents	£ 260			£ 260	
Action for Children	£ 250			£ 250	
Balsall Common Bat	£ 250			£ 250	
Barston fete	£ 250			£ 250	
Berk & Bal Jun RFC	£ 250			£ 250	
Matts Mission	£ 250			£ 250	
Lions Message in a Bottle	£ 240			£ 240	
North Sea Lions	£ 226			£ 226	
Balsall Common Memories Café	£ 150			£ 150	
Fast Aid	£ 150			£ 150	
Local Surgery	£ 111			£ 111	
Age UK Solihull Xmas PSI Patients	£ 100			£ 100	
Blessed Robert Grissold Church	£ 100			£ 100	
Crohns & Colitis UK	£ 100			£ 100	
Lions Gift for Living	£ 100			£ 100	
Marie Curie	£ 100			£ 100	
Mikeys wish	£ 100			£ 100	
Parkinsons UK Solihull	£ 100			£ 100	
RNLI	£ 100			£ 100	
Under £100	£ 653			£ 653	
	<u>£ 27,917</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 27,917</u>	<u>£ 37,744</u>

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD ENDED 30 JUNE 2024

11 Tangible fixed assets

Balsall Common Lions Club (CIO) has no Tangible Fixed Assets	Fundraising equipment £	Other equipment £	Total £
Cost			
At 1 July 2023	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 30 June 2024	-	-	-
Depreciation			
At 1 July 2023	-	-	-
Charge for the year	-	-	-
Disposals	-	-	-
At 30 June 2024	-	-	-
Net book value			
At 30 June 2024	-	-	-
At 30 June 2023	-	-	-

12 Debtors

	2024 £	2023 £
Prepayments	£ 9,348	3,971
	£ 9,348	3,971

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	£ 606	980
	£ 606	980

14 Creditors: amounts falling due after more than one year

	2024 £	2023 £
There are no creditors falling due after more than one year	-	-

Balsall Common Lions Club (CIO)
A Charitable Incorporated Organisation
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD ENDED 30 JUNE 2024

15 Analysis of charitable funds

Analysis of unrestricted fund movements

	Balance 1 July 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 30 June 2024 £
Unrestricted funds					
General fund	24,473	50,965	(52,226)	-	23,212
Restricted funds					
There are no restricted funds	-	-	-	-	-
Admin fund	1,554	11,208	(12,079)	-	683
	<u>26,027</u>	<u>62,173</u>	<u>(64,306)</u>	<u>-</u>	<u>23,895</u>

The general fund comprises 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

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.

16 Analysis of net assets between funds

Fund balances at 30 June 2024 are represented by:-

	Unrestricted funds £	Restricted funds £	Admin fund £	Total £
Tangible fixed assets	-	-	-	-
Current assets	£ 23,212	£ -	£ 683	£ 23,894
Creditors: amount falling due within one year		£ -	£ -	£ -
Creditors: amounts falling due after more than one year	£ -	£ -	£ -	£ -
	<u>£ 23,212</u>	<u></u>	<u>£ 683</u>	<u>£ 23,894</u>