

BURGESS HILL DISTRICT LIONS CLUB (CIO)

England & Wales · Charity number 1189526

Details

Other names BURGESS HILL LIONS, LIONS CLUB OF BURGESS HILL

Status Registered

Legal form CIO

Registered 2020-05-18

Register [View on the Charity Commission register](#)

Contact

Address 16 Victoria Avenue
Burgess Hill
RH15 9PX

Phone 07923556669

Email chrisita10@virginmedia.com

Website www.bhdlions.org.uk

Activities

Objects: SUCH PURPOSES AS ARE EXCLUSIVELY CHARITABLE IN ENGLAND AND WALES, INCLUDING IN PARTICULAR:THE ADVANCEMENT OF CITIZENSHIP BY;PROMOTING THE PRINCIPLES OF GOOD CITIZENSHIP;ENCOURAGING MEMBERS TO TAKE AN ACTIVE INTEREST IN THE CIVIC, CULTURAL, SOCIAL AND MORAL WELFARE OF THE COMMUNITY;PROVIDING A FORUM FOR THE OPEN DISCUSSION OF ALL MATTERS OF PUBLIC INTEREST; PROVIDED THAT PARTISAN POLITICS AND SECTARIAN RELIGION SHALL NOT BE DEBATED BY MEMBERS;ENCOURAGING SERVICE-MINDED PEOPLE TO SERVE THEIR COMMUNITY WITHOUT PERSONAL REWARD AND ENCOURAGING THE PROMOTION OF HIGH ETHICAL STANDARDS IN COMMERCE, INDUSTRY, PROFESSIONS, PUBLIC WORKS AND PRIVATE ENDEAVOURS;SUPPORTING YOUTH TO DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS;PROMOTING THE VOLUNTARY SECTOR FOR THE PUBLIC BENEFIT BY ASSOCIATING WITH LOCAL AUTHORITIES IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION TO IMPROVE THE CONDITIONS OF LIFE OF PEOPLE IN LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES;PROMOTING VOLUNTEERING;THE RELIEF OF POVERTY AND THE RELIEF OF THOSE IN NEED IN PARTICULAR BY PROVIDING HUMANITARIAN AID AND DISASTER RELIEF;THE ADVANCEMENT OF HEALTH OR THE SAVING OF LIVES BY PREVENTING AVOIDABLE BLINDNESS, ASSISTING DISABLED PEOPLE TO LEAD INDEPENDENT LIVES OR HELPING TO PREVENT OR MANAGE HEALTH ISSUES;PROMOTING FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT; AND/ORPROMOTING COMMUNITY PARTICIPATION IN HEALTHY RECREATION.

Activities: IT IS THE CHARITY'S POLICY TO WORK PRO-ACTIVELY TOWARDS SUPPORTING VARIOUS LOCAL, NATIONAL AND INTERNATIONAL CHARITABLE ORGANISATIONS AND CAUSES, PRINCIPALLY FOR THE BENEFIT OF THE RESIDENTS OF BURGESS HILL, HASSOCKS AND HURSTPEIRPOINT AND THE SURROUNDING COMMUNITY.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£91,266	£113,701	-	-
2024-06-30	£90,088	£95,395	-	-
2023-06-30	£84,083	£92,836	-	-
2022-06-30	£65,366	£60,241	-	-
2021-06-30	£0	£0	-	-

Trustees

Name	Role	Appointed
Christine Rosina Jean Coxshaw	Chair	2022-07-01
Christine Ann Muschamp		2022-07-01
Christopher Ian Thomas-Atkin		2020-05-18
Christopher John Muschamp		2024-07-01
Clifford Ernest Coxshaw		2021-07-01
David Allcock		2025-07-01
Janet Rita Walton		2025-07-01
John Richard Thomson		2024-07-01
John Todd		2022-07-01
Susan Margaret Williamson		2024-07-01

BURGESS HILL DISTRICT LIONS CLUB (CIO)

England & Wales - Charity number 1189526

Accounts

BURGESS HILL DISTRICT LIONS CLUB (CIO)
 A Charitable Incorporated Organisation
REGISTERED CHARITY No 1189526
YEAR ENDED 30 JUNE 2025



We Serve

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BURGESS HILL DISTRICT LIONS CLUB (CIO)

LEGAL AND ADMINISTRATIVE DETAILS

Charity registration number	1189526
Company Number	CEO21881
HMRC Charities reference number	ZD14381
Trustees	Lion Christine Coxshaw Lion Cliff Coxshaw Lion Chris Thomas-Atkin Lion Christine Muschamp Lion John Todd Lion David Allcock Lion Susan Williamson Lion Christopher Muschamp Lion Janet Walton Lion Archie Tipple Lion John Thomson
Principal office	c/o 16 Victoria Avenue Burgess Hill West Sussex RH15 9PX
Bankers	Barclays Bank plc Lloyds Bank plc
Independent examiner	Alec Burgess ACA of Keymer Haslam & Co Chartered Accountants 4/6 Church Road Burgess Hill West Sussex RH15 9AE



BURGESS HILL DISTRICT LIONS CLUB (CIO)

BACKGROUND

The beginnings

In 1917 with the inspiration of an American businessman, Melvin Jones from Chicago, Lions International was established. This was soon extended to eventually become one of the largest Service Organisations in the world.

The first Lions Club in the UK came into being in London in 1949, with Burgess Hill District Lions Club (The Club) established in 1955 as the UK's 21st Club. The Club received its Charter from Lions International on 1st April 1955 and is now approaching its 70th year.

The Club motto is "We Serve" and reflects the commitment of Lionism to provide Service in the Community.

Over the years The Club has raised funds to support local communities, organisations, and individuals through a variety of fund-raising activities. It has a particular focus on supporting the youth, youth organisations and local schools in Burgess Hill, Hassocks, Hurstpierpoint and the surrounding community. For the past 32 years The Club has had a strong presence in the area with its well known, and much loved, Charity Book Shop "The Book Den".

The Book Den has expanded considerably over that time and currently occupies a double-fronted shop in its third location, all of which have been in Church Walk Burgess Hill, where it continues to be a focal point for the Town. The Book Den is run by members of The Club supported by a large and dedicated team of volunteers. Customers come to the shop from far and wide across Sussex and the Book Den provides an important service of not only selling donated books and other items but recycling those that may otherwise end up in landfill.

Change of Charity Status to a CIO from a Charitable Trust

On 13th May 2020 Burgess Hill District Lions applied to the Charity Commission to register as a Charitable Incorporated Organisation (CIO) Association. On 18th May 2020 the Charity Commission approved the registration of Burgess Hill District Lions Club (CIO) and entered it onto the Register of Charities with the Registered Charity Number 1189526.

The formation of the CIO involving the adoption of the CIO Constitution, its By-laws and Grant Making Policy took place on 19th July 2021, with the Incorporation of the Club, and the transfer of its Charter from Lions Club International, being formally confirmed on 26th July 2021.

The Charitable Trust remained in place and ran alongside the CIO until the transfer of the residual cash assets from the Charitable Trust occurred on 25th October 2021 once the ongoing banking payment arrangements had been safely transferred and no further financial activity would be expected for the Trust.

The Charity's affairs are managed by a group of up to twelve trustees, who are appointed annually at the CIO AGM in March and their terms of office run for one year from 1 July at the start of the new Lions year.

The objectives and operations of the CIO are identical to the former Charitable Trust and the change of status was undertaken because the Charity Commission had advised that the most appropriate entity for a Lions Club is a CIO (Association).



BURGESS HILL DISTRICT LIONS CLUB (CIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2025.

The legal and administrative information on page 2 forms part of this report.

The financial statements comply with Generally Accepted Accounting Practice, current statutory requirements relating to smaller entities and the Statement of Recommended Practice - Accounting and Reporting by Charities.

Object of the Charity

The object of the Charity is to apply its income for any purpose that is charitable according to the law of England and Wales whether for the benefit of any individual or group of people or for the benefit of any other organisation established for charitable purposes.

Structure and Constitution

The Burgess Hill District Lions Club (CIO) is constituted by the standard Constitution agreed between the Charity Commission and Lions Club International, and is a registered charity, number 1189526.

Advisers

The Charity's advisers are listed on page 2.

Policies

It is the Charity's policy to work pro-actively towards supporting various local, national and international charitable organisations and causes, principally for the benefit of the residents of Burgess Hill, Hassocks and Hurstpierpoint and the surrounding community.

Organisation

Burgess Hill District Lions Club (the Club) is a long-standing member of the International Association of Lions Clubs (LCI) to which the Club as a CIO pays Franchise Costs to enable it to operate and fundraise under the LCI Brand and Logo. The members of the Club are volunteers who give their time unconditionally in support of charitable causes.

Annually at the AGM in March the officers of the Club for the forthcoming Lions year (from 1st July) are appointed and those officers shall be:

President, Immediate Past President, the Vice President(s), Secretary, Treasurer, Membership Director, Health & Safety/Vulnerable Persons Officer, two annually elected Directors and any other elected officials, subject to a maximum of twelve.

All elected Officers are members of the Board of Trustees and are charity trustees in law.

New Trustees are trained by reference to the various leaflets issued by the Charity Commission to assist in induction of new trustees.



BURGESS HILL DISTRICT LIONS CLUB (CIO)

Matters are decided by a majority vote of the trustees present at a Burgess Hill District Lions Club Business meeting, subject to a quorum of a majority of the trustees appointed at the time being present in person. Except as otherwise specifically provided, the act of a majority of the trustees present at any meeting of the board shall be the act and decision of the entire board of trustees.

The Board of Trustees meet not less than once in every two months. The trustees may delegate their powers to one or more standing committees, which are appointed together with their chairperson by the Club President with the approval of the Trustees, except for the Membership Director, who is elected. Each committee so established shall have at least one member who is a trustee of the Club and through its chairman should report to the Club Business Meeting giving clear indication of proposals requiring approval of members and trustees, or decisions taken under delegated powers requiring ratification by the trustees.

Members of the Trustees of Management

The trustees of management who served during the year 2024/25 were:

President	Lion Christine Muschamp
Secretary	Lion Cliff Coxshaw
Treasurer	Lion Chris Thomas-Atkin
Immediate Past President	Lion John Carter
First Vice-President	Lion Christine Coxshaw
Second Vice-President	(Position Vacant)
Third Vice-President	Lion John Todd
First Director	Lion Susan Williamson
Second Director	Lion Christopher Muschamp
Health & Safety Officer	Lion John Thomson
Membership Chairman	Lion Archie Tipple
Lion Tamer	Lion Valerie Whitehead

Restrictions

All income and property of the Charity is required to be applied to promoting its object and is vested in the trustees for this purpose. No part of the Charity shall be applied however without the consent of the Members of Burgess Hill District Lions Club at a formal Club business meeting.

Investment Powers

The Charity is empowered to invest any monies not immediately required for its purposes in such investments as are authorised by law for the investment of charity funds. The Charity may also establish or support any charitable trusts, associations, or institutions formed for the objects of any of them.

Following the change of Charity status, the trustees reviewed the cash reserves policy and agreed for a diversification of the funds. This was to take advantage of the protection for cash deposits available to the CIO under the Financial Services Compensation Scheme (of up to £85,000 per Bank). Additional reserves accounts were opened with Lloyds Bank, and transfers of some of the funds held by Barclays Bank took place in 2023/2024.

The use of fixed and rolling term deposits for the reserves is kept under review by the Trustees in line with changes of investment opportunities and bank base rates.



BURGESS HILL DISTRICT LIONS CLUB (CIO)

Review of Activities

The Charity's Bookshop (known as the Book Den) continues to operate at its latest location at 86/88 Church Walk since it opened on 1st July 2017. There are less than two years remaining on the ten-year lease acquired when the Book Den moved to its new premises. The lease was transferred to the CIO from the former Charity Trust trustees as part of the change of charity status that took place in 2021.

The Book Den continues, as in past years, to be run by members of the Burgess Hill District Lions Club and their voluntary helpers.

For the period the Book Den has produced a net surplus of £47,100. No value has been included in the financial statements of the considerable asset of volunteer assistance provided by Lions Club members, their partners, or other shop workers. The charity continues to be very grateful for this valuable pool of support and wishes to thank all concerned. In addition, our continued gratitude and thanks go to the many members of the local community who kindly donate books to the Charity.

Book Den Lease and Rent Review

The Lease on the Book Den was re-assigned from the Trustees of the Burgess Hill District Lions Club Charitable Trust Fund to the CIO as part of the change of Charity Status that was effected during 2021.

The Lease is held by the Charitable Incorporated Organisation and this provides limited liability protection for the CIO Trustees and the members of the Club. However, in the unlikely event that the CIO were to default on its obligations under the Lease, under Property Law any liabilities outstanding would revert to the previous individual Trustees of the former Charitable Trust. For this reason, the CIO continues to set aside sufficient reserves to cover any operating lease liabilities of the Charity Bookshop (See Reserves Policy below) and to safeguard the future of the Club to be able to continue to provide the high level of commitment to the local Communities it serves.

Under the terms of the Bookshop lease at the 5-year point of the 10-year lease, the initial rent (of £10,000 per annum) was reviewed and revised accordingly, with the revised rent being due from the rent payment date in December 2021 at a rate of £17,500 per annum (£4,375 per quarter).

The current lease on the Book Den will expire in November 2026 and with the uncertainties of whether a new lease will be granted by the landlord, and the future of the Club's main fund-raising vehicle in question, the Trustees formed a working group, headed by the Bookshop Manager, and including two trustees, to consider the options and report to the Board with its recommendations. Having received the initial report, the matter is being kept under review by the board.

Charitable Activities - Fundraising

In addition to the funds raised from The Book Den, the Charity also received unrestricted funds and donations of £2,542 including Gift Aid due of £217.

The restricted funds received during the year amounted to £2,644 which were donations specifically given towards the major projects that the Club were undertaking as detailed below.



BURGESS HILL DISTRICT LIONS CLUB (CIO)

Charitable Activities - Donations and Other Charitable Expenditure and Costs

Outgoings for the period (other than the costs associated with running the Book Den and the Club Administration costs) amounted to £80,606 (£60,812 in 2024). This reflected Donations, Other Charitable Expenditure and Governance Costs which consisted of:

- Donations to Other Charities £32,066*
- Donations to Organisations £24,179
- Donations to Individuals £6,153
- Other Charitable Expenditure £16,341
- Governance expenditure £2,067

*Note – Includes two donations agreed totalling £1,125 still to be paid

The Donations to Other Charities included a donation of £11,200 to the Lions Club International Foundation (LCIF), of which £200 was a restricted donation given by an anonymous donor to be used towards a Youth Project. This is to enable LCIF to purchase two specialist cameras that will be used in the Lions South East District's Vision Screening Project. This project will help detect undiagnosed vision problems in children under the age of 7. The Club is aiming to take a leading role in this Lions Project in our local area.

The Expenditure on Charitable Activities included sponsorship for the following major projects that the Club is involved locally:

- A Prostate Testing Day £5,260
- The Mid Sussex Search for a Star competition £3,603
- The Christmas Hampers project £3,300
- The Christmas Santa Grotto £1,811

The Governance Expenditure included:

- Professional Fees £834
- Venue hire for club and trustee meetings £1,200

Club Administration Funds

In line with the By Laws of the Club, as set by Lions Club International (LCI), all Club funds are charitable funds under the CIO. The administrative costs of running the Club, including its annual Charter Event, are supported in the first instance by contributions from its members through membership fees and other individual contributions at meetings and social events. It also receives individual contributions from members and guests attending the Clubs annual event to celebrate its Charter from LCI. The Club maintains a separate record of the Club Administration Funds, the figures for which are included within the Accounts.

The funds are summarised here (which excludes gift aid due of £96) as:

Opening balance of Club Administration Funds	£4,426
Members and other individual contributions (including payments in advance)	£4,270
Gift Aid received	Nil
Expenditure	(£3,925)
Closing Club Administration Funds	£4,771



BURGESS HILL DISTRICT LIONS CLUB (CIO)

Review of Results and Financial Position

The Charity had an operating deficit of £22,435 in the year under review and had net assets of £182,829 at the balance sheet date.

Future Plans

The Charity's Bookshop (The Book Den) will continue to be operated on their behalf by the Burgess Hill District Lions Club with the assistance of their valued volunteers.

Over the course of the next year the trustees will continue to give serious consideration as to the future of the Charity Bookshop, given the expiry of the current lease in November 2026, as mentioned above.

The trustees will continue to consider applications for financial assistance in accordance with the Charity's objects and will seek suitable opportunities to provide further assistance.

Grant-making Policy

It is the policy of the trustees to make grants and donations principally to organisations and individuals resident in Burgess Hill, Hassocks, Hurstpierpoint and the surrounding community, although Lions Clubs' projects both national and international continue to be supported.

Reserves Policy

It is the current policy of the trustees to maintain separate reserves to finance day-to-day expenses, with sufficient reserves set aside to cover any operating lease liabilities of its Charity Bookshop, urgent charitable contributions, whilst retaining sufficient reserves to ensure the continuing viability of the Charity; particularly given the current uncertainty over the future of the Bookshop.

Risk Factors

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to those risks. The trustees will keep the risks facing the Charity and mitigation measures under review, the principal risk at present being the continuation of the main fund-raising vehicle through the Charity Book Shop.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing accounts giving a true and fair view, the trustees should follow best practice and: select suitable accounting policies and then apply them consistently; make 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 accounts; prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. 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.

By order of the trustees on 13th October 2025:

Lion Chris Thomas-Atkin – Treasurer

Lion Cliff Coxshaw – Secretary and Trustee



BURGESS HILL DISTRICT LIONS CLUB (CIO)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURGESS HILL DISTRICT LIONS CLUB (CIO)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2025 which are set out on pages 10 to 18.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination]¹

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed

Alec Burgess FCA

c/o 4/6 Church Road

Burgess Hill

West Sussex

RH15 9AE

Date

11 November 2025

**BURGESS HILL DISTRICT LIONS CLUB (CIO)****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025**

	NOTE	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2025	TOTAL FUNDS 2024
INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary income - Donations & Gift Aid	2	2,542	2,644	5,186	5,186
Activities for generating funds - bookshop fundraising		76,050	0	76,050	76,109
Members Contributions and monies received for Club Administration		4,428	0	4,428	5,234
Investment income		5,602	0	5,602	3559
TOTAL INCOMING RESOURCES		88,622	2,644	91,266	90,088
RESOURCES EXPENDED					
Costs of generating funds: Bookshop expenses	7	28,970	0	28,970	30,036
Charitable activities - Grants to other Charities	4	31,866	200	32,066	21,278
Charitable activities - Grants to Organisations	5	24,179	0	24,179	22,712
Charitable activities – Grants to Individuals	6	6,153	0	6,153	4,605
Other charitable expenditure		13,697	2644	16,341	10,150
Governance costs		2,067	0	2,067	2,067
Club Administration costs		3,925	0	3,925	4,547
TOTAL RESOURCES EXPENDED		110,857	2,844	113,701	95,395
NET OUTGOING/INCOMING RESOURCES	3	(22,235)	(200)	(22,435)	(5,307)
ACCUMULATED FUND BALANCES					
As at 30 June 2024		205,064	200	205,264	210,571
As at 30 June 2025		182,829	0	182,829	205,264



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

BURGESS HILL DISTRICT LIONS CLUB (CIO)

ACCOUNTING POLICIES

BALANCE SHEET AS AT 30 JUNE 2025

		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2025	TOTAL FUNDS 2024
NOTE					
FIXED ASSETS					
CURRENT ASSETS					
Debtors and prepayments	8	5,444	0	5,444	5,186
Rent Deposit	8	5,000	0	5,000	5,000
Cash at Bank and in hand		<u>174,828</u>	<u>0</u>	<u>174,828</u>	<u>196,524</u>
		185,272	0	185,272	206,710
CURRENT LIABILITIES					
Creditors - amounts falling due within one year - accruals	9	(2443)	0	(2443)	(1446)
NET ASSETS		182,829	0	182,829	205,264
FUNDS					
Restricted funds		0	0	0	200
Unrestricted funds		182,829	0	182,829	205,064
As at 30 June 2025		182,829	0	182,829	205,264

Approved by the trustees on 13th October 2025 and signed on their behalf by:

Chris Thomas-Atkin – Treasurer and Trustee

Cliff Coxshaw – Secretary and Trustee

**BURGESS HILL DISTRICT LIONS CLUB (CIO)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025****1. ACCOUNTING POLICIES****a) Accounting convention**

The accounts have been prepared under the historical cost convention and are in accordance with generally accepted accounting practice, the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005, the Charities Act 2011 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

b) Turnover/Income

Shop Income is accounted for when receivable.

Voluntary income, donations and investment income are accounted for as receivable by the charity.

c) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. Depreciation rates are as follows:

Fixtures and fittings - 25% on straight line basis.

d) Stock

Stock is donated by members of the public at nil cost.

e) Voluntary help and gifts in kind

The charity relies on the Burgess Hill District Lions Club and its voluntary helpers. No value has been placed on this resource.

Gifts donated for resale e.g. books are included in income when they are sold.

f) Charity status

Burgess Hill District Lions Club (CIO) is a registered charity in England and Wales and is exempt for corporation tax and capital gains tax purposes. The Charity Book Shop sales of the wholly donated books and other items are Zero-Rated for VAT purposes and the turnover is below the £90,000 threshold for VAT reporting. As a CIO the Club can claim Gift Aid on donations received from the public and on the contributions made to the Charity made by its members.

g) Donations made

Donations are made in accordance with instructions given by the Burgess Hill District Lions Club and are for charitable purposes.

h) Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.



BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

2. Incoming resources

Restricted Donations (Total £2,644)

During the year the Charity received restricted donations in the sum of £2,644 which consisted of:

- £300 from Clarion Futures towards the Xmas Hamper Project,
- £500 from Round Table, £835 from Tates Garden Centres and £729 from Rotary towards the Mid Sussex Search for a Star contest,
- £148 was received from Rotary towards the shared costs of the Pantomime Tickets for the Young Carers, and
- £132 was donated by M Jupp/Hunters towards the costs of the PSA Testing Event.

Unrestricted Donations (Total £2,542)

Unrestricted donations were received in the sum of £2,542 including Gift Aid due of £121.

Other incoming resources (Total £86,080)

The Charity Bookshop 'The Book Den' provided an income of £76,050 with associated operating costs of £28,970. This provided a net fund-raising contribution to the charity of £47,080.

The Book Den income consisted of:

- | | |
|---------------------------|---------|
| • Cash receipts | £36,035 |
| • Card Payment receipts | £38,330 |
| • Book recycling proceeds | £1,449 |
| • Book Auctions | £179 |
| • Misc | £57 |

Investment income amounted to £5,602 being Interest received Gross on the Reserve Account(s) funds.

Members contributions towards the running of the Club were £4,428 including Gift Aid due of £96.

3. Deficit for the year

The Deficit for the year is £22,435 after charging:

Independent examiners fees included amount to £834.

Depreciation of owned fixed assets amounted to £0.00.



BURGESS HILL DISTRICT LIONS (CIO)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

4. Charitable activities - OUTGOING GRANTS AND DONATIONS TO OTHER CHARITIES			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2025
	to the nearest £	to the nearest £	to the nearest £
Donation to Summerhaven towards the cost of their Christmas Dinner	260		260
Donation to the RBL Poppy Appeal for the Remembrance Day Wreath	200		200
Donation to the Dame Vera Lynn Children's Charity	2,000		2,000
Donation to the Sussex Heart Charity	100		100
LCI 105SE Foundation for Spanish Floods Appeal	200		200
Donation to the Prostate Cancer Support Organisation (Sussex)	5,000		5,000
LCI 105SE Foundation for Ukraine Stoves Appeal	500		500
Donation to Life Centre helping to create safe work environments	500		500
Donation to the Food Bank relating to the Xmas Hampers Project	342		342
Donation to the LCI 105SE Foundation to support victims of the US Wildfires	500		500
Donation to the Burgess Hill Community Cupboard for Cooking Course and towards Relocation Costs	700		700
Donation to the LCIF appeal for the Earthquake in Myanmar	250		250
Donation to the LCIF appeal for the Vision Screening Project	250		250
Donation to St Andrews towards the Youth Project trip to Mexico to build wooden housing	1,000		1,000
Donation for a three year Patronage of the Burgess Hill Choral Society	750		750
Donation to the Mid Sussex Brass Band towards their trip to the twin town of Schmallerberg	1,000		1,000
Donation for the Intruder Alarm System for the Park Centre	1,439		1,439
Donation to Burgess Hill Youth	2,000		2,000
Donation to the LCIF appeal for the Vision Screening Project for the purchase of two cameras	11,000	200	11,200
Donation for the chosen charity Young Minds	1,500		1,500
Donation to the LCIF appeal for devastation caused by the tomadoes in the US	250		250
Donation to Hurst Hedgehog Haven towards the cost of equipment to keep the Hedgehogs cool	1,000		1,000
	30,741	200	30,941 *

* Note – Two agreed donations totalling £1,125 are still to be paid



BURGESS HILL DISTRICT LIONS (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

5. Charitable activities - OUTGOING GRANTS AND DONATIONS TO ORGANISATIONS			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2025
	to the nearest £	to the nearest £	to the nearest £
Donation to Southway Junior School to support families going on school trips	3,000		3,000
Donation to Marie Place Wanderers Football Club for new equipment	1,000		1,000
Cost of Uniforms for the Respect Youth Club	346		346
Donation to Burgess Hill Rugby Club for new polo shirts for the U12s girls' team	500		500
Donation to Community Transport Sussex towards the provision of Community Transport in our District	5,000		5,000
Donation to Woodlands Meed School	500		500
Donation to the Burgess Hill Marching Youth Club	1,850		1,850
Donation to Inkpots Mentoring	650		650
Donation for the Steve Willis Apprentice Scheme	1,000		1,000
Donation to Burgess Hill Rugby Club for the U15s Jersey Trip	350		350
Donation to sponsor two young players on the Learn Play Achieve Soccer Academy course	1,500		1,500
Donation to Burgess Hill Town Council to support The Summer Fayre, The Teddy Bear's Picnic and Rock up and Ride events in the Town	3,050		3,050
Donation for Players Caps for the Ansty Super 1's Cricket Club	421		421
Donation towards Blinds for the Burgess Hill Methodist Church Hall	417		417
Donation to the Burgess Hill Cricket Club for a three-year sponsorship of the Youth Teams	3,000		3,000
Respect Youth Club	780		780
Coach Hire for the St Edward's Wives Group trip to Eastbourne	815		815
	24,179		24,179



BURGESS HILL DISTRICT LIONS (CIO)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

6. Charitable activities - OUTGOING GRANTS AND DONATIONS TO INDIVIDUALS

	Unrestricted funds expended	Restricted funds expended	Total funds expended 2025
	to the nearest £	to the nearest £	to the nearest £
Donation to a student of Plumpton College towards their activity trip to Kenya	200		200
Donation for the cost of replacement items lost in a fire by a local resident	1,413		1,413
Donation to pay for a local gymnasts travel and accommodation expenses for the European Team Gym Championships	1,100		1,100
Donation for the purchase of a Stair Lift for a local resident	3,080		3,080
Donation to a local resident for the cost of specialist fridge for medical items	360		360
	6,153	-	6,153

7. BOOK DEN OPERATING COSTS

	Unrestricted funds expended	Restricted funds expended	Total funds expended 2025
	to the nearest £	to the nearest £	to the nearest £
Rent	17,500		17,500
Rates	596		596
Insurance	1,393		1,393
Banking & Transaction Charges	648		648
Utilities	6,163		6,163
Maintenance & Repairs	246		246
Cleaning	512		512
Sundries	468		468
Volunteer Costs & Expenses	1,443		1,443
	28,970	-	28,970



**BURGESS HILL DISTRICT LIONS CLUB (CIO)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025**

8. Debtors and prepayments

	2025
Rent payment quarterly in advance	£4,375
Rent Deposit held by the Landlord	£5,000
Insurance prepayment	£236
Gift Aid to be claimed	£833
Total	£10,444

9. Creditors and accruals

	2025
Accountancy	£834
Electricity Bill (YU Energy)	£90
Recycling Bill (Suez)	£124
Broadband and Phone	£230
Members Contributions for 2025/2026	£40
Donations agreed and still to be paid	£1,125
Total	£2,443

10. Financial commitments

At 30 June 2025, the charity had annual commitments under non-cancellable operating leases as follows: -

	<u>Land and buildings</u>
	2025
Expiry date: Within Ten years	£17,500

11. Related party transactions

The trustees are members of Burgess Hill District Lions Club (CIO) who are responsible for appointing donations to organizations and individuals.

Five Trustees received reimbursed expenses in total amounting to £3,299 (2024 - £2,485). These pertained solely to various purchases of Charitable supplies/donations and Book Den related costs, incurring no personal benefits. No other trustees received any remuneration or benefits.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

England & Wales - Charity number 1189526

Accounts

BURGESS HILL DISTRICT LIONS CLUB (CIO)
A Charitable Incorporated Organisation
REGISTERED CHARITY No 1189526
YEAR ENDED 30 JUNE 2024



We Serve

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BURGESS HILL DISTRICT LIONS CLUB (CIO)

LEGAL AND ADMINISTRATIVE DETAILS

Charity registration number 1189526
Company Number CEO21881
HMRC Charities reference number ZD14381



Trustees
Lion Christine Muschamp
Lion Cliff Coxshaw
Lion Chris Thomas-Atkin
Lion John Carter
Lion Christine Coxshaw
Lion John Todd
Lion Susan Williamson
Lion Christopher Muschamp
Lion John Thompson
Lion Archie Tipple
Lion Valerie Whitehead

Principal office
c/o 16 Victoria Avenue
Burgess Hill
West Sussex
RH15 9PX

Bankers
Barclays Bank plc
Lloyds Bank plc

Independent examiner
Alec Burgess ACA
of Keymer Haslam & Co
Chartered Accountants
4/6 Church Road
Burgess Hill
West Sussex
RH15 9AE



BURGESS HILL DISTRICT LIONS CLUB (CIO)

BACKGROUND

The beginnings

In 1917 with the inspiration of an American businessman, Melvin Jones from Chicago, Lions International was established. This was soon extended to eventually become one of the largest Service Organisations in the world.

The first Lions Club in the UK came into being in London in 1949, with Burgess Hill District Lions Club (The Club) established in 1955 as the UK's 21st Club. The Club received its Charter from Lions International on 1st April 1955 and is now approaching its 70th year.

The Club motto is "We Serve" and reflects the commitment of Lionism to provide Service in the Community.

Over the years The Club has raised funds to support local communities, organisations, and individuals through a variety of fund-raising activities. It has a particular focus on supporting the youth, youth organisations and local schools in Burgess Hill, Hassocks, Hurstpierpoint and the surrounding community. For the past 31 years The Club has had a strong presence in the area with its well known, and much loved, Charity Book Shop "The Book Den".

The Book Den has expanded considerably over that time and currently occupies a double-fronted shop in its third location, all of which have been in Church Walk Burgess Hill, where it continues to be a focal point for the Town. The Book Den is run by members of The Club supported by a large and dedicated team of volunteers. Customers come to the shop from far and wide across Sussex and the Book Den provides an important service of not only selling donated books and other items but recycling those that may otherwise end up in landfill.

Change of Charity Status to a CIO from a Charitable Trust

On 13th May 2020 Burgess Hill District Lions applied to the Charity Commission to register as a Charitable Incorporated Organisation (CIO) Association. On 18th May 2020 the Charity Commission approved the registration of Burgess Hill District Lions Club (CIO) and entered it onto the Register of Charities with the Registered Charity Number 1189526.

The formation of the CIO involving the adoption of the CIO Constitution, its By-laws and Grant Making Policy took place on 19th July 2021, with the Incorporation of the Club, and the transfer of its Charter from Lions Club International, being formally confirmed on 26th July 2021.

The Charitable Trust remained in place and ran alongside the CIO until the transfer of the residual cash assets from the Charitable Trust occurred on 25th October 2021 once the ongoing banking payment arrangements had been safely transferred and no further financial activity would be expected for the Trust.

The Charity's affairs are managed by a group of up to twelve trustees, who are appointed annually at the CIO AGM in March and their terms of office run for one year from 1 July at the start of the new Lions year.

The objectives and operations of the CIO are identical to the former Charitable Trust and the change of status was undertaken because the Charity Commission had advised that the most appropriate entity for a Lions Club is a CIO (Association).



BURGESS HILL DISTRICT LIONS CLUB (CIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2024.

The legal and administrative information on page 2 forms part of this report.

The financial statements comply with Generally Accepted Accounting Practice, current statutory requirements relating to smaller entities and the Statement of Recommended Practice - Accounting and Reporting by Charities.

Object of the Charity

The object of the Charity is to apply its income for any purpose that is charitable according to the law of England and Wales whether for the benefit of any individual or group of people or for the benefit of any other organisation established for charitable purposes.

Structure and Constitution

The Burgess Hill District Lions Club (CIO) is constituted by the standard Constitution agreed between the Charity Commission and Lions Club International, and is a registered charity, number 1189526.

Advisers

The Charity's advisers are listed on page 2.

Policies

It is the Charity's policy to work pro-actively towards supporting various local, national and international charitable organisations and causes, principally for the benefit of the residents of Burgess Hill, Hassocks and Hurstpierpoint and the surrounding community.

Organisation

Burgess Hill District Lions Club (the Club) is a long-standing member of the International Association of Lions Clubs (LCI) to which the Club as a CIO pays Franchise Costs to enable it to operate and fundraise under the LCI Brand and Logo. The members of the Club are volunteers who give their time unconditionally in support of charitable causes.

Annually at the AGM in March the officers of the Club for the forthcoming Lions year (from 1st July) are appointed and those officers shall be:

President, Immediate Past President, the Vice President(s), Secretary, Treasurer, Lion Tamer, Membership Director, Health & Safety/Vulnerable Persons Officer, two annually elected Directors and any other elected officials, subject to a maximum of twelve.

All elected Officers are members of the Board of Trustees and are charity trustees in law.

New Trustees are trained by reference to the various leaflets issued by the Charity Commission to assist in induction of new trustees.



BURGESS HILL DISTRICT LIONS CLUB (CIO)

Matters are decided by a majority vote of the trustees present at a Burgess Hill District Lions Club Business meeting, subject to a quorum of a majority of the trustees appointed at the time being present in person. Except as otherwise specifically provided, the act of a majority of the trustees present at any meeting of the board shall be the act and decision of the entire board of trustees.

The Board of Trustees meet not less than once in every two months. The trustees may delegate their powers to one or more standing committees, which are appointed together with their chairperson by the Club President with the approval of the Trustees, except for the Membership Director, who is elected. Each committee so established shall have at least one member who is a trustee of the Club and through its chairman should report to the Club Business Meeting giving clear indication of proposals requiring approval of members and trustees, or decisions taken under delegated powers requiring ratification by the trustees.

Members of the Trustees of Management

The trustees of management who served during the year 2023/24 were:

President	Lion John Carter
Secretary	Lion Cliff Coxshaw
Treasurer	Lion Chris Thomas-Atkin
Immediate Past President & Membership Director	Lion Alan Ranger
First Vice-President	Lion Christine Muschamp
Second Vice-President	Lion Christine Coxshaw
Third Vice-President	Lion John Rankin
First Director	Lion John Todd
Second Director	Lion Suzanne Todd
Health & Safety Officer	Lion Ronald Whitehead
Lion Tamer	Lion Valerie Whitehead

Restrictions

All income and property of the Charity is required to be applied to promoting its object and is vested in the trustees for this purpose. No part of the Charity shall be applied however without the consent of the Members of Burgess Hill District Lions Club at a formal Club business meeting.

Investment Powers

The Charity is empowered to invest any monies not immediately required for its purposes in such investments as are authorised by law for the investment of charity funds. The Charity may also establish or support any charitable trusts, associations, or institutions formed for the objects of any of them.

Following the change of Charity status, the trustees reviewed the cash reserves policy and agreed for a diversification of the funds. This was to take advantage of the protection for cash deposits available to the CIO under the Financial Services Compensation Scheme (of up to £85,000 per Bank). Additional reserves accounts were opened with Lloyds Bank, and transfers of some of the funds held by Barclays Bank took place in 2023/2024.

The use of fixed and rolling term deposits for the reserves is kept under review by the Trustees in line with changes of investment opportunities and bank base rates.

**BURGESS HILL DISTRICT LIONS CLUB (CIO)****Review of Activities**

The Charity's Bookshop (known as the Book Den) continues to operate at its latest location at 86/88 Church Walk since it opened on 1st July 2017. There are less than three years remaining on the ten-year lease acquired when the Book Den moved to its new premises. The lease was transferred to the CIO from the former Charity Trust trustees as part of the change of charity status that took place in 2021.

The Book Den continues, as in past years, to be run by members of the Burgess Hill District Lions Club and their voluntary helpers.

For the period the Book Den has produced a net surplus of £46,073. No value has been included in the financial statements of the considerable asset of volunteer assistance provided by Lions Club members, their partners, or other shop workers. The charity continues to be very grateful for this valuable pool of support and wishes to thank all concerned. In addition, our continued gratitude and thanks go to the many members of the local community who kindly donate books to the Charity.

Book Den Lease and Rent Review

The Lease on the Book Den was re-assigned from the Trustees of the Burgess Hill District Lions Club Charitable Trust Fund to the CIO as part of the change of Charity Status that was effected during 2021.

The Lease is held by the Charitable Incorporated Organisation and this provides limited liability protection for the CIO Trustees and the members of the Club. However, in the unlikely event that the CIO were to default on its obligations under the Lease, under Property Law any liabilities outstanding would revert to the previous individual Trustees of the former Charitable Trust. For this reason, the CIO continues to set aside sufficient reserves to cover any operating lease liabilities of the Charity Bookshop (See Reserves Policy below).

Under the terms of the Bookshop lease at the 5-year point of the 10-year lease, the initial rent (of £10,000 per annum) was reviewed and revised accordingly, with the revised rent being due from the rent payment date in December 2021 at a rate of £17,500 per annum (£4,375 per quarter).

The current lease on the Book Den will expire in November 2026 and with the uncertainties of whether a new lease will be granted by the landlord, and the future of the Club's main fund-raising vehicle in question, the Trustees have formed a working group, headed by the Bookshop Manager, and including two trustees, to consider the options and report to the Board with its recommendations.

Charitable Activities - Fundraising

In addition to the funds raised from The Book Den, the Charity also received unrestricted funds and donations of £3,885 including Gift Aid due of £223.

The restricted funds received during the year amounted to £1,301 which included an anonymous donation of £200 which is to be used towards a Youth Project.



BURGESS HILL DISTRICT LIONS CLUB (CIO)

Charitable Activities - Donations made and Other Charitable Expenditure and Costs

Outgoings for the period (other than the costs associated with running the Book Den and the Club Administration costs) amounted to £60,812. This reflected Donations, Other Charitable Expenditure and Governance Costs which consisted of:

- Donations to other Charities £21,278
- Donations to Organisations £22,712
- Donations to Individuals £4,605
- Other Charitable Expenditure £10,150
- Governance expenditure £2,067

The Expenditure on Charitable Activities included sponsorship for the following major projects:

- A Prostate Testing Day £4,997
- The Mid Sussex Search for a Star competition £1,253
- The Christmas Hampers project £2,342
- The Christmas Santa Grotto £1,534

The Governance Expenditure included:

- Professional Fees £788
- Venue hire for club and trustee meetings £1,200

Club Administration Funds

In line with the By Laws of the Club, as set by Lions Club International (LCI), all Club funds are charitable funds under the CIO. The administrative costs of running the Club, including its annual Charter Event, are supported in the first instance by contributions from its members through membership fees and other individual contributions at meetings and social events. It also receives individual contributions from members and guests attending the Clubs annual event to celebrate its Charter from LCI. The Club maintains a separate record of the Club Administration Funds, the figures for which are included within the Accounts.

The funds are summarised here (which excludes gift aid due of £265) as:

Opening balance of Club Administration Funds	£3,799
Members and other individual contributions (including payments in advance)	£5,174
Gift Aid received	Nil
Expenditure	(£4,547)
Closing Club Administration Funds	£4,426

Review of Results and Financial Position

The Charity had an operating deficit of £5,307 in the year under review and had net assets of £205,264 at the balance sheet date.



Future Plans

The Charity's Bookshop (The Book Den) will continue to be operated on their behalf by the Burgess Hill District Lions Club with the assistance of their valued volunteers.

Over the course of the next year the trustees will continue to give serious consideration as to the future of the Charity Bookshop, given the expiry of the current lease in November 2026, as mentioned above.

The trustees will continue to consider applications for financial assistance in accordance with the Charity's objects and will seek suitable opportunities to provide further assistance.

Grant-making Policy

It is the policy of the trustees to make grants and donations principally to organisations and individuals resident in Burgess Hill, Hassocks, Hurstpierpoint and the surrounding community, although Lions Clubs' projects both national and international are also supported.

Reserves Policy

It is the current policy of the trustees to maintain separate reserves to finance day-to-day expenses, with sufficient reserves set aside to cover any operating lease liabilities of its Charity Bookshop, urgent charitable contributions and retaining sufficient reserves to ensure the continuing viability of the Charity.

Risk Factors

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to those risks. The trustees will keep the risks facing the Charity and mitigation measures under review, the principal risk at present being the continuation of the main fund-raising vehicle through the Charity Book Shop.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing accounts giving a true and fair view, the trustees should follow best practice and: select suitable accounting policies and then apply them consistently; make 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 accounts; prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. 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.

By order of the trustees:

Lion Chris Thomas-Atkin – Treasurer

Lion Cliff Coxshaw – Secretary and Trustee

Date: 9th DECEMBER 2024



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURGESS HILL DISTRICT LIONS CLUB (CIO)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2024 which are set out on pages 10 to 18.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

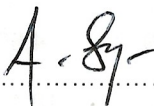
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination]¹.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed 

Alec Burgess FCA
of Keymer Haslam & Co.
c/o 4/6 Church Road
Burgess Hill
West Sussex
RH15 9AE

Date..... 

**BURGESS HILL DISTRICT LIONS CLUB (CIO)****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024	TOTAL FUNDS 2023
INCOMING RESOURCES FROM GENERATED FUNDS	2				
Voluntary income - Donations & Gift Aid		3,885	1,301	5,186	2,613
Activities for generating funds - bookshop fundraising		76,109	0	76,109	75,738
Members Contributions and monies received for Club Administration		5,234	0	5,234	4,947
Investment income		3,559	0	3,559	785
TOTAL INCOMING RESOURCES		88,787	1,301	90,088	84,083
RESOURCES EXPENDED					
Costs of generating funds: Bookshop expenses	7	30,036	0	30,036	27,959
Charitable activities - Grants to other Charities	4	21,278	0	21,278	17,089
Charitable activities - Grants to Organisations	5	22,712	0	22,712	25,533
Charitable activities – Grants to Individuals	6	3,956	649	4,605	5,815
Other charitable expenditure		9,698	452	10,150	9,636
Governance costs		2,067	0	2,067	2,138
Club Administration costs		4,547	0	4,547	4,666
TOTAL RESOURCES EXPENDED		94,294	1,101	95,395	92,836
NET OUTGOING/INCOMING RESOURCES	3	(5,507)	200	(5,307)	(8,753)
ACCUMULATED FUND BALANCES					
As at 30 June 2023		205,571	5000	210,571	219,324
Fund transfer (rent deposit reclassified)		5,000	(5,000)	0	0
As at 30 June 2024		205,064	200	205,264	210,571



BURGESS HILL DISTRICT LIONS CLUB (CIO)

BALANCE SHEET AS AT 30 JUNE 2024

	NOTE	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024	TOTAL FUNDS 2023
FIXED ASSETS		0	0	0	0
CURRENT ASSETS					
Debtors and prepayments	8	5,186	0	5,186	5,538
Rent Deposit	8	5,000	0	5,000	5,000
Cash at Bank and in hand		<u>196,324</u>	<u>200</u>	<u>196,524</u>	<u>201,928</u>
		206,510	200	206,710	212,466
CURRENT LIABILITIES					
Creditors - amounts falling due within one year - accruals	9	(1,446)	0	(1,446)	(1895)
NET ASSETS		205,064	200	205,264	210,571
FUNDS					
Restricted funds		0	200	200	5,000
Unrestricted funds		205,064	0	205,064	205,571
As at 30 June 2024		205,064	200	205,264	210,571

Approved by the trustees on 9th DECEMBER 2024 and signed on their behalf by:

Chris Thomas-Atkin – Treasurer and Trustee

Cliff Coxshaw – Secretary and Trustee

**BURGESS HILL DISTRICT LIONS CLUB (CIO)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024****1. ACCOUNTING POLICIES****a) Accounting convention**

The accounts have been prepared under the historical cost convention and are in accordance with generally accepted accounting practice, the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005, the Charities Act 2011 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

b) Turnover/Income

Shop Income is accounted for when receivable.

Voluntary income, donations and investment income are accounted for as receivable by the charity.

c) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. Depreciation rates are as follows:

Fixtures and fittings - 25% on straight line basis.

d) Stock

Stock is donated by members of the public at nil cost.

e) Voluntary help and gifts in kind

The charity relies on the Burgess Hill District Lions Club and its voluntary helpers. No value has been placed on this resource.

Gifts donated for resale e.g., books are included in income when they are sold.

f) Charity status

Burgess Hill District Lions Club (CIO) is a registered charity in England and Wales and is exempt for corporation tax and capital gains tax purposes. The Charity Book Shop sales of the wholly donated books and other items are Zero-Rated for VAT purposes and the turnover is below the £90,000 threshold for VAT reporting. As a CIO the Club can claim Gift Aid on donations received from the public and on the contributions made to the Charity made by its members.

g) Donations made

Donations are made in accordance with instructions given by the Burgess Hill District Lions Club and are for charitable purposes.

h) Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.



BURGESS HILL DISTRICT LIONS CLUB (CIO)

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

2. Incoming resources

Restricted Donations (Total £1,301)

During the year the Charity received restricted donations in the sum of £1,301 which consisted of:

- £300 from Clarion Futures towards the Xmas Hamper Project,
- £500 from Round Table and £152 from Southdowns Nurseries towards the Mid Sussex Search for a Star contest,
- £149 was received from Rotary towards the shared costs of the Pantomime Tickets for the Young Carers, and
- £200 was donated by an individual towards Youth Projects which has been earmarked with their agreement to the Young Leaders in Service Awards.

Unrestricted Donations (Total £3,885)

Unrestricted donations were received in the sum of £3,885 including Gift Aid due of £132.

Other incoming resources (Total £84,902)

The Charity Bookshop 'The Book Den' provided an income of £76,109 with associated operating costs of £30,036. This provided a net fund-raising contribution to the charity of £46,073.

The Book Den income consisted of:

- Cash receipts £37,685
- Card Payment receipts £36,857
- Book recycling proceeds £1,424
- Book Auctions £115
- Misc £28

Investment income amounted to £3,559 being Interest received Gross on the Reserve Account(s) funds.

Members contributions towards the running of the Club were £4,547 including Gift Aid due of £91.

3. Deficit for the year

The Deficit for the year is £5,307 after charging:

Independent examiners fees included amount to £788.

Depreciation of owned fixed assets amounted to £0.00.

**BURGESS HILL DISTRICT LIONS CLUB (CIO)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024**

4. Charitable activities - OUTGOING GRANTS AND DONATIONS TO OTHER CHARITIES			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2024
	to the nearest £	to the nearest £	to the nearest £
Donation to Academy Community Together for the peer mentoring project	500		500
Donation towards the cost of a Dishwasher for the Age UK Café	1,000		1,000
Donation to the LCI Foundation Disaster Relief Appeal for the Morocco earthquake	400		400
Donation to the LCI Foundation Disaster Relief Appeal for the Florida Hurricane	200		200
Donation for Freedom Kit Bags	500		500
Donation to the Hope Building Confidence Group	225		225
Donation to Summerhaven towards Mental Health event	264		264
Donation to the Prostate Cancer Support Organisation (Sussex)	4,750		4,750
Donation to the LCI Foundation Disaster Relief Appeal for the Hurricane Otis devastation in Mexico	200		200
Donation to 4Sight towards their appeal for funds	200		200
Donation for the cost of a new double oven for the St John's Church Spire Café	439		439
Donation to the LCI MD105 Brain Tumour Research Appeal	1,000		1,000
Donation towards the cost of a Community Support Vehicle for Sussex St Johns Ambulance	750		750
Donation to the Sussex Multiple Sclerosis Centre towards the cost of equipment for their Garden Project	500		500
Donation to the LCI Foundation Disaster Relief Appeal for the Japan Earthquake	200		200
Donation to the LCI South East District Youth Appeal	150		150
Donation to the LCI Multiple District Youth Appeal	150		150
Donation to the St Peter & St James hospice to fund their Volunteers Awards Event	750		750
Donation to the LCI Foundation Appeal for supporting Ukraine during the winter	200		200
Donation to cover the Cycling Without Age Trishaw insurance costs	750		750
Donation to the LCIF Activity Alliance Appeal	200		200
Donation to sponsor one of the Brighton Toy and Model Museum's Top Ten Treasures	2,000		2,000
Donation to LCI for the Taiwan Earthquake Appeal	200		200
Donation to LCI for the Uganda Orphanage Appeal	200		200

CONTINUED



BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

4. Charitable activities - OUTGOING GRANTS AND DONATIONS TO OTHER CHARITIES - continuation			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2024
	to the nearest £	to the nearest £	to the nearest £
Donation for the Kent, Surrey & Sussex Air Ambulance Kit Bags Appeal	2,000		2,000
Donation to ACT for the Inkpots Mentoring Programme	500		500
Donation to Forward Facing in support of the chosen charity of the London to Brighton Bike Ride	500		500
Donation to Young Minds to match the payment made by Steve Willis Training	500		500
Donation to LCI for the Brazil Flooding Appeal	200		200
Donation to Burgess Hill Community Cupboard to pay for cooking lessons	350		350
Donation to Haven Pregnancy Counselling Centre towards the redecoration costs for their premises	1,500		1,500
	21,278	-	21,278

5. Charitable activities - OUTGOING GRANTS AND DONATIONS TO ORGANISATIONS			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2024
	to the nearest £	to the nearest £	to the nearest £
Donation to the Burgess Hill Marching Youth Band to support their participation in the D-Day event in the Town	350		350
Donation to Dumbrills Close Residents Association towards the cost of their annual BBQ event	250		250
Donation to the Burgess Hill Bonfire Society towards the purchase of two catering size BBQs	750		750
Donation to Burgess Hill Town Council towards the cost of the Junior Mayors chain	83		83
Donation towards the Burgess Hill Guides Guiding Stars Variety Show	500		500
Cheeky Monkeys donation for Play Tunnel and Raffle Prizes	226		226
Donation Marle Place Wanderers Football Club for new goals	480		480
Donation for advertising in the Burgess Hill Theatre Club Programmes	278		278
Donation for Exercise Steps for the Princess Royal Hospital	118		118
Donation for the cost of Golf sessions for the children at Woodlands Meed	1,800		1,800
Donation for a two-year Patronage of the Radio Station	2,000		2,000
Donations to support Burgess Hill Town Community Events for the BMX Rock up and Ride, the Summer Fayre and the Teddy Bears Picnic	2,200		2,200

CONTINUED



BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

5. Charitable activities - OUTGOING GRANTS AND DONATIONS TO ORGANISATIONS - continuation			
Donation to Burgess Hill Theatre Club Youth for the purchase of Workbooks	95		95
Donation to Burgess Hill Youth to match the payment made by Steve Willis Training	500		500
Donation to Farney Close School to buy new play equipment	2,000		2,000
Donation to Burgess Hill Marching Youth to support the costs for two Band Members	837		837
Donation to Burgess Hill Rugby Club for 2-year sponsorship	1,000		1,000
Donation to Ariel Company Theatre for the purchase of 10 BIGmack Communicators	1,595		1,595
Donation for 3-year Patronage of the Burgess Hill Symphony Orchestra	750		750
Donation to Burgess Hill Academy for Play Equipment	6,900		6,900
	22,712	-	22,712

6. Charitable activities - OUTGOING GRANTS AND DONATIONS TO INDIVIDUALS			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2024
	to the nearest £	to the nearest £	to the nearest £
Donation towards the purchase of a Tri Ride Scooter for a local resident	2,000		2,000
Donation to a representative of the Lions for a sponsored climb of Mount Kenya to benefit the Mwereni School in Tanzania	100		100
Donation to a local resident towards the Roverway trip with the Explorer Scouts	200		200
Donation to pay for Pantomime Tickets for the Young Carers	148	149	297
Donation to the first prize winner of the Mid Sussex Search for a Star competition		500	500
Donation to the second prize winner of the Mid Sussex Search for a Star competition	350		350
Donation to the third prize winner of the Mid Sussex Search for a Star competition	150		150
Donation to a local resident to help with the costs of looking after a sick child	600		600
Donation to a local resident for the cost of a rain cover for their motorised scooter	358		358
Donation for a raffle prize to raise funds for a child with a life limiting condition	50		50
	3,956	649	4,605



BURGESS HILL DISTRICT LIONS CLUB (CIO)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

7. BOOK DEN OPERATING COSTS			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2024
	to the nearest £	to the nearest £	to the nearest £
Rent	17,500		17,500
Rates	468		468
Insurance	1,158		1,158
Banking & Transaction Charges	970		970
Utilities	6,436		6,436
Maintenance & Repairs	556		556
Cleaning	556		556
Sundries	608		608
Volunteer Costs & Expenses	1,784		1,784
	30,036		30,036

11. Debtors and prepayments

	2024
Rent payment quarterly in advance	£4,375
Rent Deposit held by the Landlord	£5,000
Insurance prepayment	£195
Gift Aid to be claimed	£616
Total	£10,186

12. Creditors and accruals

	2024
Accountancy	£788
Electricity Bill (EDF)	£155
Recycling Bill (Suez)	£104
Broadband and Phone	£107
JS Electrical	£192
Members Contributions for 2024/2025	£100
Total	£1,446

BURGESS HILL DISTRICT LIONS CLUB (CIO)

England & Wales - Charity number 1189526

Accounts

BURGESS HILL DISTRICT LIONS CLUB (CIO)
A Charitable Incorporated Organisation
REGISTERED CHARITY No 1189526
YEAR ENDED 30 JUNE 2023



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BURGESS HILL DISTRICT LIONS CLUB (CIO)

LEGAL AND ADMINISTRATIVE DETAILS

Charity registration number 1189526
Company Number CEO21881
HMRC Charities reference number ZD14381

Trustees
Lion John Carter
Lion Cliff Coxshaw
Lion Chris Thomas-Atkin
Lion Alan Ranger
Lion Christine Muschamp
Lion Christine Coxshaw
Lion John Rankin
Lion John Todd
Lion Suzanne Todd
Lion Ronald Whitehead
Lion Valerie Whitehead

Principal office
c/o 16 Victoria Avenue
Burgess Hill
West Sussex
RH15 9PX

Bankers
Barclays Bank plc
Lloyds Bank plc

Independent examiner
Alec Burgess ACA
of Keymer Haslam & Co
Chartered Accountants
4/6 Church Road
Burgess Hill
West Sussex
RH15 9AE

BURGESS HILL DISTRICT LIONS CLUB (CIO)

BACKGROUND

Change of Charity Status to a CIO from a Charitable Trust

On 13th May 2020 Burgess Hill District Lions applied to the Charity Commission to register as a Charitable Incorporated Organisation (CIO) Association. On 18th May 2020 the Charity Commission approved the registration of Burgess Hill District Lions Club (CIO) and entered it onto the Register of Charities with the Registered Charity Number 1189526.

The formation of the CIO involving the adoption of the CIO Constitution, its By-laws and Grant Making Policy took place on 19th July 2021, with the Incorporation of the Club, and the transfer of its Charter from Lions Club International, being formally confirmed on 26th July 2021. This process had been delayed due to the pandemic restrictions preventing the Club from being able to meet in person to complete the formalities.

The Charitable Trust remained in place and ran alongside the CIO until the transfer of the residual cash assets from the Charitable Trust occurred on 25th October 2021 once the ongoing banking payment arrangements had been safely transferred and no further financial activity would be expected for the Trust.

The final accounts for the Charitable Trust for the period 1st July 2021 to 25th October 2021 were submitted and de-registration of the Charitable Trust took place on 12th April 2022.

The Charity's affairs were initially managed by a group of 3 trustees, being the President, Secretary and Treasurer of Burgess Hill District Lions Club, being the minimum number of trustees required. At the Annual General Meeting in March 2022, following its formation as a CIO, additional trustees were appointed whose terms of office ran for one year from 1 July 2022.

The objectives and operations of the CIO are identical to the former Charitable Trust. It should be noted that these actions were taken because the Charity Commission had advised that the most appropriate entity for a Lions Club is a CIO (Association).

BURGESS HILL DISTRICT LIONS CLUB (CIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2023.

The legal and administrative information on page 2 forms part of this report.

The financial statements comply with Generally Accepted Accounting Practice, current statutory requirements relating to smaller entities and the Statement of Recommended Practice - Accounting and Reporting by Charities.

Object of the Charity

The object of the Charity is to apply its income for any purpose that is charitable according to the law of England and Wales whether for the benefit of any individual or group of people or for the benefit of any other organisation established for charitable purposes.

Structure and Constitution

The Burgess Hill District Lions Club (CIO) is constituted by the standard Constitution agreed between the Charity Commission and Lions Club International, and is a registered charity, number 1189526.

Advisers

The Charity's advisers are listed on page 2.

Policies

It is the Charity's policy to work pro-actively towards supporting various local, national and international charitable organisations and causes, principally for the benefit of the residents of Burgess Hill, Hassocks and Hurstpierpoint and the surrounding community.

Organisation

Burgess Hill District Lions Club (the Club) is a long-standing member of the International Association of Lions Clubs (LCI) to which the Club as a CIO pays Franchise Costs to enable it to operate and fundraise under the LCI Brand and Logo. The members of the Club are volunteers who give their time unconditionally in support of charitable causes.

Annually at the AGM in March the officers of the Club for the forthcoming Lions year (from 1st July) are appointed and those officers shall be:

President, Immediate Past President, the Vice President(s), Secretary, Treasurer, Lion Tamer, Membership Director, Health & Safety/Vulnerable Persons Officer, two annually elected Directors and any other elected officials, subject to a maximum of 12.

All elected Officers are members of the Board of Trustees and are charity trustees in law.

New Trustees are trained by reference to the various leaflets issued by the Charity Commission to assist in induction of new trustees.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

Matters are decided by a majority vote of the trustees present at a Burgess Hill District Lions Club Business meeting, subject to a quorum of a majority of the trustees appointed at the time being present in person. Except as otherwise specifically provided, the act of a majority of the trustees present at any meeting of the board shall be the act and decision of the entire board of trustees.

The Board of Trustees meet not less than once in every two months. The trustees may delegate their powers to one or more standing committees, which are appointed together with their chairperson by the Club President with the approval of the Trustees, except for the Membership Director, who is elected. Each committee so established shall have at least one member who is a trustee of the Club and through its chairman should report to the Club Business Meeting giving clear indication of proposals requiring approval of members and trustees, or decisions taken under delegated powers requiring ratification by the trustees.

Members of the Trustees of Management

The trustees of management who served during the year 2022/23 were:

President	Lion Alan Ranger
Secretary	Lion Cliff Coxshaw
Treasurer & 2 nd Vice-President	Lion Chris Thomas-Atkin
Immediate Past President	Lion Ken Saunders
First Vice-President	John Carter
Third Vice-President	Christine Muschamp
First Director	John Todd
Second Director	Suzanne Todd
Membership Director	Christine Coxshaw
Health & Safety Officer	Ronald Whitehead
Lion Tamer	Valerie Whitehead

Restrictions

All income and property of the Charity is required to be applied to promoting its object and is vested in the trustees for this purpose. No part of the Charity shall be applied however without the consent of the Members of Burgess Hill District Lions Club at a formal Club business meeting.

Investment Powers

The Charity is empowered to invest any monies not immediately required for its purposes in such investments as are authorised by law for the investment of charity funds. The Charity may also establish or support any charitable trusts, associations, or institutions formed for the objects of any of them.

Following the change of Charity status, the trustees have reviewed the cash reserves policy and agreed for a diversification of the funds. This is to take advantage of the protection for cash deposits available to the CIO under the Financial Services Compensation Scheme (of up to £85,000 per Bank). An additional reserves account has been opened with Lloyds Bank, and a transfer of some of the funds held by Barclays Bank will take place in 2023/2024.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

Review of Activities

The Charity's Bookshop (known as the Book Den) continues to operate at its new location at 86/88 Church Walk since it opened on 1st July 2017. There are less than four years remaining on the ten-year lease acquired when the Book Den moved to its new premises. The lease was transferred to the CIO from the former Charity Trust trustees as part of the change of charity status that took place in 2021.

The Book Den continues, as in past years, to be run by members of the Burgess Hill District Lions Club and their voluntary helpers.

For the period the Book Den has produced a net surplus of £47,779. No value has been included in the financial statements of the considerable asset of volunteer assistance provided by Lions Club members, their partners, or other shop workers. The charity continues to be very grateful for this valuable pool of support and wishes to thank all concerned. In addition, our continued gratitude and thanks go to the many members of the local community who kindly donate books to the Charity.

Book Den Lease and Rent Review

The Lease on the Book Den was re-assigned from the Trustees of the Burgess Hill District Lions Club Charitable Trust Fund to the CIO as part of the change of Charity Status that was effected during 2021.

The Lease is held by the Charitable Incorporated Organisation and this provides limited liability protection for the CIO Trustees and the members of the Club. However, in the unlikely event that the CIO were to default on its obligations under the Lease, under Property Law any liabilities outstanding would revert to the previous individual Trustees of the former Charitable Trust. For this reason, the CIO continues to set aside sufficient reserves to cover any operating lease liabilities of the Charity Bookshop (See Reserves Policy below).

Under the terms of the Bookshop lease at the 5-year point of the 10-year lease, the initial rent (of £10,000 per annum) was reviewed and revised accordingly, with the revised rent being due from the rent payment date in December 2021. Negotiations between the Club and the Landlord were eventually successful in reaching a mutual agreement on the new level of rent payable at £17,500 per annum.

Charitable Activities - Fundraising

In addition to the funds raised from The Book Den, the Charity also received unrestricted funds and donations of £221 including Gift Aid due of £18.

The restricted funds received during the year amounted to £2,392 which included a grant of £1,132 from Mid Sussex District Council towards the Diabetes Testing Day.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

Charitable Activities - Donations made and Other Charitable Expenditure and Costs

Outgoings for the period (other than the costs associated with running the Book Den and the Club Administration costs) amounted to £60,211. This reflected Donations, Other Charitable Expenditure and Governance Costs which consisted of:

• Donations to Organisations	£42,622
• Donations to Individuals	£5,815
• Other Charitable Expenditure	£9,636
• Governance expenditure	£2,138

The Charitable Expenditure included sponsorship for the following major projects:

- A Prostate Testing Day run by the Sussex Prostate Cancer Support Organisation - £8,254
- A Diabetes Testing Day run by Burgess Hill Town Council – £1,503
- The Christmas Hampers project - £2,218

Club Administration Funds

In line with the By Laws of the Club, as set by Lions Cub International (LCI), all Club funds are charitable funds under the CIO. The administrative costs of running the Club, including its annual Charter Event, are supported in the first instance by contributions from its members through membership fees and other individual contributions at meetings and social events. It also receives individual contributions from members and guests attending the Clubs annual event to celebrate its Charter from LCI. The Club maintains a separate record of the Club Administration Funds, the figures for which are included within the Accounts.

The funds are summarised here as:

Opening balance of Club Administration Funds	£3,531
Members and other individual contributions & gift aid	£4,947
Expenditure	(£4,666)
Closing Club Administration Funds	£3,812

Review of Results and Financial Position

The Charity had an operating deficit of £8,753 in the year under review and had net assets of £210,571 at the balance sheet date.

Future Plans

The Charity's Bookshop (The Book Den) will continue to be operated on their behalf by the Burgess Hill District Lions Club with the assistance of their valued volunteers.

Over the course of the next year or so the trustees will need to give consideration as the future of the Charity Bookshop, given the expiry of the current lease in November 2026.

The trustees will continue to consider applications for financial assistance in accordance with the Charity's objects and will seek suitable opportunities to provide further assistance.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

Grant-making Policy

It is the policy of the trustees to make grants and donations principally to organisations and individuals resident in Burgess Hill, Hassocks, Hurstpierpoint and the surrounding community, although Lions Clubs' projects both national and international are also supported.

Reserves Policy

It is the current policy of the trustees to maintain separate reserves to finance day-to-day expenses, with sufficient reserves set aside to cover any operating lease liabilities of its Charity Bookshop, urgent charitable contributions and retaining sufficient reserves to ensure the continuing viability of the Charity.

Risk Factors

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to those risks. The trustees will keep the risks facing the Charity and mitigation measures under review.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing accounts giving a true and fair view, the trustees should follow best practice and: select suitable accounting policies and then apply them consistently; make 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 accounts; prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. 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.

By order of the trustees:



Lion Chris Thomas-Atkin – Treasurer



Lion Cliff Coxshaw – Secretary and Trustee

Date: 9th October 2023

BURGESS HILL DISTRICT LIONS CLUB (CIO)

INDEPENDENT EXAMINER REPORT TO THE TRUSTEES OF BURGESS HILL DISTRICT LIONS CLUB (CIO)

This report on the financial statements of Burgess Hill District Lions Club (CIO) for the year ended 30 June 2023, which are set out on pages 10 to 20 is in respect of an examination carried out under Section 145 of the Charities Act 2011.

Respective responsibilities of the trustees and examiner.

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedure laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and to state whether particular matters have come to my attention.

Basis of independent examiners statement.

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 explanation from the 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 set out in the statement below.

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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Signed..... 

Date: 16 October 2023

Alec Burgess ACA
c/o 4/6 Church Road
Burgess Hill
West Sussex
RH15 9AE

BURGESS HILL DISTRICT LIONS (CIO)**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023**

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	2				
INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary income - Donations & Gift Aid		221	2,392	2,613	2,366
Activities for generating funds - bookshop fundraising		75,738	0	75,738	60,066
Members Contributions and monies received for Club Administration		4,947	0	4,947	2,911
Investment income		785	0	785	23
Transfers in from Charity Trust Fund and Club Admin Funds		0	0	0	214,199
TOTAL INCOMING RESOURCES		81,691	2,392	84,083	279,565
RESOURCES EXPENDED					
Costs of generating funds:					
Bookshop expenses	8	27,959	0	27,959	22,033
Fundraising expenses					
Charitable activities - Organisations	4	42,218	404	42,622	27,929
Charitable activities – Individuals	5	5,259	556	5,815	1,057
Other charitable expenditure	6	8,204	1,432	9,636	3,941
Governance costs	7	2,138	0	2,138	2,503
Club Administration costs	9	4,666	0	4,666	2,778
TOTAL RESOURCES EXPENDED		90,444	2,392	92,836	60,241
NET OUT- GOING/INCOMING RESOURCES	3	(8,753)	0	(8,753)	219,324
ACCUMULATED FUND BALANCES					
As at 30 June 2022		214,324	5,000	219,324	0
As at 30 June 2023		205,571	5,000	210,571	219,324

BURGESS HILL DISTRICT LIONS (CIO)

BALANCE SHEET AS AT 30 JUNE 2023

	NOTE	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023	TOTAL FUNDS 2022
FIXED ASSETS					
CURRENT ASSETS					
Debtors and pre-payments	10	5,538	0	5,538	5,366
Rent Deposit	10		5,000	5,000	5,000
Cash at Bank and in hand		<u>201,928</u>	<u>0</u>	<u>201,928</u>	<u>215,358</u>
		207,466	5,000	212,466	225,724
CURRENT LIABILITIES					
Creditors - amounts falling due within one year - accruals	11	(1,895)	0	(1,895)	(6,400)
NET ASSETS		205,571	5,000	210,571	219,324
FUNDS					
Restricted funds		0	5,000	5,000	5,000
Unrestricted funds		205,571		205,571	214,324
		205,571	5,000	210,571	219,324

Approved by the trustees on *9th October* 2023 and signed on their behalf by:



Chris Thomas-Atkin – Treasurer and Trustee



Cliff Coxshaw – Secretary and Trustee

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES

a) Accounting convention

The accounts have been prepared under the historical cost convention and are in accordance with generally accepted accounting practice, the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005, the Charities Act 2011 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

b) Turnover/Income

Shop Income is accounted for when receivable.

Voluntary income, donations and investment income are accounted for as receivable by the charity.

c) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. Depreciation rates are as follows:

Fixtures and fittings - 25% on straight line basis.

d) Stock

Stock is donated by members of the public at nil cost.

e) Voluntary help and gifts in kind

The charity relies on the Burgess Hill District Lions Club and its voluntary helpers. No value has been placed on this resource.

Gifts donated for resale e.g., books are included in income when they are sold.

f) Charity status.

Burgess Hill District Lions Club (CIO) is a registered charity and is exempt for corporation tax and capital gains tax purposes. As a CIO the Club is able to claim Gift Aid on donations received from the public and on the contributions made to the Charity made by its members.

g) Donations made

Donations are made in accordance with instructions given by the Burgess Hill District Lions Club and are for charitable purposes.

h) Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

2. Incoming resources

Restricted Donations (Total £2,392)

During the year the Charity received restricted donations in the sum of £2,392 including £300 from Clarion Futures towards the Xmas Hamper Project. Restricted donations of £250 from Round Table and £306 from Southdowns Nurseries were received towards the Mid Sussex Search for a Star contest. A grant of £1,132 was provided by Mid Sussex District Council towards the costs of the Diabetes Testing Day.

Unrestricted Donations (Total £221)

Unrestricted donations were received in the sum of £221 including Gift Aid due of £18. This included £30 received in the way of donations and Gift Aid through the Clubs Just Giving fund raising page, and £26 from the Amazon Smile scheme, which closed shortly after the Charity joined this.

Other incoming resources (Total £81,470)

The Bookshop 'The Book Den' provided an income of £75,738 with associated operating costs of £27,959.

Investment income amounted to £785 being Interest received Gross on the Reserve Account funds.

3. Surplus for the year

The Surplus for the year is after charging:

Independent examiners fees included amount to £750.

Depreciation of owned fixed assets amounted to £0.00.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

4. Charitable activities - OUTGOING GRANTS AND DONATIONS TO ORGANISATIONS			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2023
	to the nearest £	to the nearest £	to the nearest £
Donation to the Lions International Eye Centre in Ghana	300		300
Donation to the Chailey Heritage Foundation for the cost of a new projector	594		594
Donation to St Edwards Church towards the reopening costs for the Community Mustard Seed Cafe	300		300
Donation to St Peter & St James Hospice to sponsor the Volunteer of the Year Award	750		750
Donation to Burgess Hill Rugby Football Club for two years sponsorship towards kit and travelling costs	1,000		1,000
Donation to the Lions Club International Foundation Pakistan Flood Appeal	250		250
Donation to the Lions Club International Foundation Activity Alliance Appeal	250		250
Donation to the Burgess Hill Theatre Club towards the cost of a new Defibrillator	238		238
Donation to St Peter & St James Hospice to support the Lights of Love Service	300		300
Donation for the Burgess Hill Theatre Club Advertising programmes	278		278
Donation to the Royal British Legion Poppy Appeal for the Wreath at Remembrance Sunday	200		200
Donation to 4Sight Vision Support to support their work with blind and sight impaired people in the district	500		500
Donation to Summerhaven for their Xmas Meal	350		350
Donation to Woodlands Meed for the performance and art exhibition at the Hawth Theatre	5,000		5,000
Donations to Steve Willis Training for their Young Minds Appeal	1,000		1,000
Donation to the LCI South East District Youth Fund	150		150
Donation to the LCI Multiple District Youth Appeal	150		150
Donation to the Prostate Cancer Support Organisation (Sussex)	8,000		8,000
Donation to Mid-Downs Radio towards repairs and renewals of the outside broadcast van	500		500
Donation to Central Sussex Rotary for the cost of presents for the Santa's Grotto project	1,260	285	1,545
Donation for Golf Tuition at Woodlands Meed school	2,250		2,250
Donation to the Burgess Hill Theatre Club to pay for 22 tickets for the Pantomime for the Young Carers	118	119	237
Donation to London Meed Primary School for the cost of a digital piano and retuning of their existing upright piano	1,240		1,240

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Charitable activities - OUTGOING GRANTS AND DONATIONS TO ORGANISATIONS- continuation			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2023
	to the nearest £	to the nearest £	to the nearest £
Donation to the LCI Foundation Disaster Relief Appeal for Pakistan	200		200
Donation to fund three community events arranged by the Burgess Hill Town Council	3,100		3,100
Donation to Burgess Hill Marching Youth for the costs of new instruments and uniforms	5,140		5,140
Donation to the LCI Foundation Disaster Relief Appeal for Turkey	1,000		1,000
Donation to the Hurst Hedgehog Haven	1,000		1,000
Donation to the Burgess Hill Pantry	1,000		1,000
Donation to Sheddingdean Primary School towards their Secret Garden Project	2,000		2,000
Donation to the LCI Foundation Disaster Relief Appeal for the US Tornado	250		250
Donation towards the cost of T-Shirts for the Burgess Hill Theatre Youth members	200		200
Donation to St Peter & St James Hospice towards the cost of refreshments at their awards evening	750		750
Donation to Age UK West Sussex for raffle prizes at their meetings	250		250
Donation to Burgess Hill Cricket Club towards the cost of new cricket balls and to pay for medals for the clubs young players at their awards evening	2,350		2,350
	42,218	404	42,622

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

5. Charitable activities - OUTGOING GRANTS AND DONATIONS TO INDIVIDUALS

	Unrestricted funds ex- pended	Restricted funds expend- ed	Total funds expended 2023
	to the near- est £	to the nearest £	to the nearest £
Donation for cycle repairs to bikes for Ukraine refugees	100		100
Donation to a local girl towards the cost of completing for GB in the European Gymnastics	600		600
Donation to enable a local resident for house clearance	1,000		1,000
Donation to a local Scout to support them going to the World Scout Jamboree	200		200
Donation to the first prize winner of the Mid Sussex Search for a Star competition	250	250	500
Donation to the second prize winner of the Mid Sussex Search for a Star competition	44	306	350
Donation to the third prize winner of the Mid Sussex Search for a Star competition	150		150
Donation towards a prize for the raffle raising funds for Kidney Disease Research	200		200
Donation to a local resident for the purchase of a fridge freezer and washing machine	1,055		1,055
Donation to a local Scout to support them going to the World Scout Jamboree	200		200
Donation for a Wheelchair for a local resident	1,460		1,460
	5,259	556	5,815

BURGESS HILL DISTRICT LIONS CLUB (CIO)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

6. Other Charitable activities			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2023
	to the nearest £	to the nearest £	to the nearest £
Payment for 2 local schools to participate in the ROAR programme	340		340
Franchise Costs to Lions Club International	1,213		1,213
Posters for the Prostate Testing Event	116		116
Remote Controlled Car for Burgess Hill Town Day Event	39		39
Charity Website Costs	22		22
Guest Speaker for presentation at Dinner Meeting	22		22
Posters for Mid Sussex Search for a Star event	306		306
Mileage costs for delivery of donated spectacles to Chichester Lions	45		45
Amazon Gift Voucher for Young Leaders in Service Award	50		50
2 boxes of Message in a Bottle	85		85
Sandwiches for the Prostate Testing Day	108		108
Drink and other food for the Prostate Testing Day	30		30
Postage and Printing costs for Accounting Records	55		55
Guest Speaker for presentation at Dinner Meeting	21		21
Cost of Printed Labels for Message in a Bottle	52		52
Charity Website service costs	72		72
Cost of Leaflets for the Diabetes testing project	48		48
Cost of Leaflets and Log Books for the Young Leaders in Service programme	14		14
Items for Xmas Stall	8		8
Cost of Boxes and Food for the Xmas Hamper Project	1,559	300	1,859
Cost of additional Food for the Xmas Hamper Project	659		659
Guest Speaker for presentation at Dinner Meeting	22		22
Items for Xmas Stall	8		8
Franchise Costs to Lions Club International	1,195		1,195
Charity Website Costs	21		21
Donation for cost of Advertising for the Diabetes Testing Day Event	-	309	309
Donation for cost of Climbing Wall and Strike a Light Game for the Diabetes Testing Day Event	1,290		1,290

BURGESS HILL DISTRICT LIONS CLUB (CIO)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Other Charitable activities - Continuation			
	Unrestrict- ed funds expended	Restrict- ed funds expended	Total funds expended 2023
	to the nearest £	to the nearest £	to the nearest £
Donation for the cost of nursing services for the Diabetes Testing Day	-	600	600
Pitch Fee for Summer Fayre	15		15
Guest Speaker for presentation at Dinner Meeting	21		21
Cost of sweets for Remote Control Car event	10		10
Cost of refreshments for the Diabetes Testing Day	21		21
Theatre Club Hire for the Diabetes Testing Day	75		75
Mileage claim for delivery of donated spectacles to Chichester Lions	45		45
Remote controlled vehicle for the Diabetes Testing Day event	32		32
Stationery, photocopying and sundry items for administering the Young Leaders In Service Awards	35		35
Advertising for the Diabetes Testing Day	27	223	250
Ballons and other items for the St Georges Day event	17		17
Folding chairs for the St Georges Day and other outdoor events	22		22
Guest Speaker for presentation at Dinner Meeting and prospective new members	75		75
Whiteboard and Pens for outdoor activities	54		54
Storage Costs for equipment	35		35
Payment for one local school to participate in the ROAR programme	170		170
Cost of a PA System for the Clubs use at events	150		150
	8,204	1,432	9,636

7. Governance costs			
	Unrestricted funds expend- ed	Restricted funds expend- ed	Total funds expended 2023
	to the nearest £	to the nearest £	to the nearest £
Venue hire for the Charity Trustees business meetings	1,200	-	1,200
Professional Charges	750		750
Legal and Equipment Insurance Premiums	44		44
Data Protection Fee - £35 paid by Book Den expenses	-		-
Cost of Zoom licence for Lions online Business and Committee meetings	144		144
	2,138		2,138

BURGESS HILL DISTRICT LIONS CLUB (CIO)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

8. Club Administration costs			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2023
	to the nearest £	to the nearest £	to the nearest £
Past President Expenses	300		300
Lions Xmas Meal Deposit	200		200
Name Badges for members	124		124
Wine for Club Raffle	37		37
Balance for Lion members Xmas Meals	534		534
Engraving costs for Lion member award	10		10
Wine and gifts for Club Xmas Raffle	22		22
Accommodation costs for a Member and his family	196		196
Past President Pin and 30 year Chevron	35		35
Refund of overpaid member contributions	40		40
Refund of overpayment for name badges	12		12
Cubs Charter Dinner Deposit to Singing Hills	200		200
District Convention Expenses	58		58
Wine for Club Raffle	38		38
Silver Salvers for David Saunders Awards	69		69
Presidents Name Bar for Chain	76		76
Postage for New Member Kits	4		4
Balance payment to Singing Hill for the Clubs Charter Dinner	2,302		2,302
Entertainment for the Clubs Charter Dinner	375		375
Wine for Club Raffle	34		34
	4,666		4,666

9. Book Den costs			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2023
	to the nearest £	to the nearest £	to the nearest £
Rent	17,875		17,875
Rates	658		658
Insurance	986		986
Utilities	4,570		4,570
Maintenance & Repairs	131		131
Sundries	3,739		3,739
	27,959		27,959

BURGESS HILL DISTRICT LIONS CLUB (CIO)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

10. Debtors and prepayments

	2023
Rent payment quarterly in advance	£4,375
Rent Deposit held by the Landlord	£5,000
Insurance prepayment	£170
Town Council for BMX event cancellation	£600
Gift Aid to be claimed	£393
Total	£10,538

11. Creditors and accruals

	2023
Accountancy	£750
Electricity Bill (EDF)	£250
Donations received in advance for Wilbury Jam event	£735
Members Contributions for 2023/2024	£160
Total	£1,895

12. Financial commitments

At 30 June 2023, the charity had annual commitments under non-cancellable operating leases as follows:-

	Land and buildings
	<u>2023</u>
Expiry date: Within Ten years	£17,500

13. Related party transactions

The trustees are members of Burgess Hill District Lions Club (CIO) who are responsible for appointing donations to organizations and individuals.

Eight Trustees received reimbursed expenses in total amounting to £2,268. These pertained solely to various purchases of Charitable supplies/donations and Book Den related costs, incurring no personal benefits. No other trustees received any remuneration or benefits.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

England & Wales - Charity number 1189526

Accounts

BURGESS HILL DISTRICT LIONS CLUB (CIO)
A Charitable Incorporated Organisation
REGISTERED CHARITY No 1189526
YEAR ENDED 30 JUNE 2022

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BURGESS HILL DISTRICT LIONS CLUB (CIO)

LEGAL AND ADMINISTRATIVE DETAILS

Charity registration number	1189526
Company Number	CEO21881
HMRC Charities reference number	ZD14381

Trustees	President - Lion Ken Saunders Secretary - Lion Cliff Coxshaw Treasurer: - Lion Chris Thomas-Atkin
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Principal office	c/o 16 Victoria Avenue Burgess Hill West Sussex RH15 9PX
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Bankers	Barclays Bank plc
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Independent examiner	Alec Burgess ACA of Keymer Haslam & Co Chartered Accountants 4/6 Church Road Burgess Hill West Sussex RH15 9AE
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BURGESS HILL DISTRICT LIONS CLUB (CIO)

BACKGROUND

Change of Charity Status to a CIO from a Charitable Trust

On 13th May 2020 Burgess Hill District Lions applied to the Charity Commission to register as a Charitable Incorporated Organisation (CIO) Association. On 18th May 2020 the Charity Commission approved the registration of Burgess Hill District Lions Club (CIO) and entered it onto the Register of Charities with the Registered Charity Number 1189526.

The CIO sought and obtained a Section 105 Order from the Charity Commission to transfer the assets and liabilities of the existing Charitable Trust (Charity Number 1010082) to the CIO.

The formation of the CIO involving the adoption of the CIO Constitution, its By-laws and Grant Making Policy took place on 19th July 2021, with the Incorporation of the Club, and the transfer of its Charter from Lions Club International, being formally confirmed on 26th July 2021. This process had been delayed due to the pandemic restrictions preventing the Club from being able to meet in person to complete the formalities.

The Charitable Trust remained in place and ran alongside the CIO until the Clubs bankers were able to open new bank accounts for the CIO – this process was also delayed due to Covid-19 restrictions which affected the opening of new charity bank accounts; delays which were experienced throughout the banking industry at that time.

New accounts were opened on 31 August 2021 following which the financial activities of the CIO started and the transfer of the cash assets and liabilities from the Charitable Trust commenced. The initial transfers of cash from the Charitable Trust to the CIO took place on 9th September 2021 with the Clubs Administration funds (of £3,398) having been received the previous day, as the later funds were a part of the agreed transfer arrangements to the new charity structure. This was in accordance with the Charity Commissions authority of their Section 105 Order, granted at the time the CIO was registered.

The final transfer of the residual cash assets from the Charitable Trust took place on 25th October 2021 once the ongoing banking payment arrangements had been safely transferred and no further financial activity would be expected for the Trust.

The final accounts for the Charitable Trust for the period 1st July 2021 to 25th October 2021 are appended to this Report and Accounts as Appendix A.

The objectives and operations of the CIO are identical to the former Charitable Trust. It should be noted that these actions have been taken because the Charity Commission had advised that the most appropriate entity for a Lions Club is a CIO (Association).

BURGESS HILL DISTRICT LIONS CLUB (CIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2022.

The legal and administrative information on page 2 forms part of this report.

The financial statements comply with Generally Accepted Accounting Practice, current statutory requirements relating to smaller entities and the Statement of Recommended Practice - Accounting and Reporting by Charities.

Object of the Charity

The object of the Charity is to apply its income for any purpose that is charitable according to the law of England and Wales whether for the benefit of any individual or group of people or for the benefit of any other organisation established for charitable purposes.

Structure and Constitution

The Burgess Hill District Lions Club (CIO) is constituted by the standard Constitution agreed between the Charity Commission and Lions Club International, and is a registered charity, number 1189526.

Advisers

The Charity's advisers are listed on page 2.

Policies

It is the Charity's policy to work pro-actively towards supporting various local, national and international charitable organisations and causes, principally for the benefit of the residents of Burgess Hill, Hassocks and Hurstpierpoint and the surrounding community.

Organisation

Burgess Hill District Lions Club (the Club) is a long-standing member of the International Association of Lions Clubs (LCI) to which the Club as a CIO pays Franchise Costs to enable it to operate and fundraise under the LCI Brand and Logo. The members of the Club are volunteers who give their time unconditionally in support of charitable causes.

The Charity's affairs were initially managed by a group of 3 trustees, being the President, Secretary and Treasurer of Burgess Hill District Lions Club, being the minimum number of trustees required. At the Annual General Meeting in March 2022, following its formation as a CIO, additional trustees were appointed whose terms of office run for one year from 1 July 2022.

Annually at the AGM in March the officers of the Club for the forthcoming Lions year (from 1st July) are appointed and those officers shall be:

President, Immediate Past President, the Vice President(s), Secretary, Treasurer, Lion Tamer, Membership Director, Health & Safety/Vulnerable Persons Officer, two annually elected Directors and any other elected officials, subject to a maximum of 12.

All elected Officers are members of the Board of Trustees and are charity trustees in law.

New Trustees are trained by reference to the various leaflets issued by the Charity Commission to assist in induction of new trustees.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

Matters are decided by a majority vote of the trustees present at a Burgess Hill District Lions Club Business meeting, subject to a quorum of a majority of the trustees appointed at the time being present in person. Except as otherwise specifically provided, the act of a majority of the trustees present at any meeting of the board shall be the act and decision of the entire board of trustees.

The Board of Trustees meet not less than once in every two months. The trustees may delegate their powers to one or more standing committees, which are appointed together with their chairperson by the Club President with the approval of the Trustees, except for the Membership Director, who is elected. Each committee so established shall have at least one member who is a trustee of the Club and through its chairman should report to the Club Business Meeting giving clear indication of proposals requiring approval of members and trustees, or decisions taken under delegated powers requiring ratification by the trustees.

Members of the Trustees of Management

The trustees of management who served during the year 2021/22 were:

President Lion Ken Saunders
Secretary Lion Cliff Coxshaw
Treasurer Lion Chris Thomas-Atkin

Restrictions

All income and property of the Charity is required to be applied to promoting its object and is vested in the trustees for this purpose. No part of the Charity shall be applied however without the consent of the Members of Burgess Hill District Lions Club at a formal Club business meeting.

Investment Powers

The Charity is empowered to invest any monies not immediately required for its purposes in such investments as are authorised by law for the investment of charity funds. The Charity may also establish or support any charitable trusts, associations, or institutions formed for the objects of any of them.

Review of Activities

The Charity's Bookshop (known as the Book Den) continues to operate at its new location at 86/88 Church Walk since it opened on 1st July 2017. There are less than five years remaining on the ten-year lease acquired when the Book Den moved to its new premises. The lease was transferred to the CIO from the Charity Trust trustees as part of the change of charity status detailed above.

The Book Den continues, as in past years, to be run by members of the Burgess Hill District Lions Club and their voluntary helpers.

Following the opening of the new bank accounts at the end of August 2021 the Book Den income and expenditure has been transacted through the CIO bank accounts and is reported in these accounts. For the period the Book Den has produced a net surplus of £38,033. No value has been included in the financial statements of the considerable asset of volunteer assistance provided by Lions Club members, their partners, or other shop workers. The charity continues to be very grateful for this valuable pool of support and wishes to thank all concerned. In addition, our continued gratitude and thanks go to the many members of the local community who kindly donate books to the Charity.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

The Book Den was closed for one week in June 2022 due to a flood that occurred from water leaking from a flat above the shop premises. The resultant expenditure to make good the loss of ceiling tiles, damaged stock and necessary electrical checks, together with the Insurance Claim to recover this expenditure and loss of income, has been included in the accounting period.

Book Den Lease and Rent Review

The Lease on the Book Den was re-assigned from the Trustees of the Burgess Hill District Lions Club Charitable Trust Fund to the CIO as part of the change of Charity Status mentioned above. The Lease is held by the Charitable Incorporated Organisation and this provides limited liability protection for the CIO Trustees and the members of the Club. However, in the unlikely event that the CIO were to default on its obligations under the Lease, under Property Law any liabilities outstanding would revert to the previous individual Trustees of the former Charitable Trust. For this reason, the CIO continues to set aside sufficient reserves to cover any operating lease liabilities of the Charity Bookshop (See Reserves Policy below).

Under the terms of the Bookshop lease at the 5-year point of the 10-year lease, the initial rent (of £10,000 per annum) was to be reviewed and revised accordingly, with the revised rent being due from the rent payment date in December 2021. Negotiations between the Club and the Landlord were unsuccessful in reaching a mutual agreement on the new level of rent payable, and the matter was taken to Arbitration. A Creditor of £4,000 was raised in the Accounts to cover the additional rent due for the two quarters ending 24 June 2022. This is based on an estimated new rent of £18,000 per annum.

Charitable Activities - Fundraising

In addition to the funds raised from The Book Den, the Charity also received unrestricted funds and donations of £1,885 with Gift Aid due of £201.

The restricted funds received during the year amounted to £280 being two donations towards the Xmas Hamper Project.

Charitable Activities - Donations made and Other Charitable Expenditure and Costs

Outgoings for the period (other than the costs associated with running the Book Den) amounted to £35,430. This reflected Donations, Other Charitable Expenditure and Governance Costs which consisted of:

- | | |
|--|--|
| • Donations to Organisations | £27,929 |
| • Donations to Individuals | £1,057 |
| • Other Charitable Expenditure
Project) | £3,941 (of which £2,353 was for the Xmas Hampers |
| • Governance expenditure | £2,503 |

Club Administration Funds

In line with the By Laws of the Club, as set by Lions Cub International (LCI), all Club funds are charitable funds under the CIO. The administrative costs of running the Club, including its annual Charter Event, are supported in the first instance by contributions from its members through membership fees and other individual contributions at meetings and social events. It also receives individual contributions from members and guests attending the Clubs annual event to celebrate its Charter from LCI. The Club maintains a separate record of the Club Administration Funds, the figures for which are included within the Accounts.

The funds are summarised here as:

Opening balance of Club Administration Funds	£3,398
Members and other individual contributions	£2,911
Expenditure	(£2,778)
Closing Club Administration Funds	£3,531

Review of Results and Financial Position

The Charity had an operating surplus of £5,125 in the year under review (excluding the incoming resources from the former Charity Trust) and had net assets of £219,324 at the balance sheet date.

Future Plans

The Charity's Bookshop (The Book Den) will continue to be operated on their behalf by the Burgess Hill District Lions Club with the assistance of their valued volunteers.

The trustees will consider applications for financial assistance in accordance with the Charity's objects and will seek suitable opportunities to provide further assistance.

Grant-making Policy

It is the policy of the trustees to make grants and donations principally to organisations and individuals resident in Burgess Hill, Hassocks, Hurstpierpoint and the surrounding community, although Lions Clubs' projects both national and international are also supported.

Reserves Policy

It is the current policy of the trustees to maintain separate reserves to finance day-to-day expenses, with sufficient reserves set aside to cover any operating lease liabilities of its Charity Bookshop, urgent charitable contributions and retaining sufficient reserves to ensure the continuing viability of the Charity.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

Risk Factors

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to those risks. The trustees will keep the risks facing the Charity and mitigation measures under review.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing accounts giving a true and fair view, the trustees should follow best practice and: select suitable accounting policies and then apply them consistently; make 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 accounts; prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. 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.

By order of the trustees:



Lion Chris Thomas-Atkin – Treasurer



Lion Cliff Coxshaw – Secretary and Trustee

Date: 19 December 2022

BURGESS HILL DISTRICT LIONS CLUB (CIO)

INDEPENDENT EXAMINER REPORT TO THE TRUSTEES OF BURGESS HILL DISTRICT LIONS CLUB (CIO)

This report on the financial statements of Burgess Hill District Lions Club (CIO) for the year ended 30 June 2022, which are set out on pages 10 to 19 is in respect of an examination carried out under Section 145 of the Charities Act 2011. Additionally, the final financial statements for the former charity the Burgess Hill District Lions Club Charity Trust Fund are set out in Appendix A on pages 20 to 21.

Respective responsibilities of the trustees and examiner.

The Charity's trustees are responsible for the preparation of the accounts.

The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedure laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and to state whether particular matters have come to my attention.

Basis of independent examiners statement.

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 explanation from the 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 set out in the statement below.

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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Signed.....



Date: 20 / 12 / 2022

Alec Burgess ACA
c/o 4/6 Church Road
Burgess Hill
West Sussex
RH15 9AE


BURGESS HILL DISTRICT LIONS (CIO)**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022**

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022	TOTAL FUNDS 2021
INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary income - Donations & Gift Aid	2	2,086	280	2,366	0
Activities for generating funds - bookshop fundraising		60,066	0	60,066	0
Members Contributions for Club Administration & Gift Aid		2,911	0	2,911	0
Investment income		23	0	23	0
INCOMING RESOURCES FROM CHARITY TRUST					
Transfers in from Charity Trust and Club Admin Funds		214,199	0	214,199	0
TOTAL INCOMING RESOURCES		279,285	280	279,565	0
RESOURCES EXPENDED					
Costs of generating funds:					
Bookshop expenses	8	22,033	0	22,033	0
Fundraising expenses					
Charitable activities - Organisations	4	27,929	0	27,929	0
Charitable activities – Individuals	5	1,057	0	1,057	0
Other charitable expenditure	6	3,661	280	3,941	0
Governance costs	7	2,503	0	2,503	0
Club Administration costs	9	2,778	0	2,778	0
TOTAL RESOURCES EXPENDED		59,961	280	60,241	0
NET OUT-GOING/INCOMING RESOURCES	3	219,324	0	219,324	0
ACCUMULATED FUND BALANCES					
As at 30 June 2021		0	0	0	0
As at 30 June 2022		£219,324	0	£219,324	0

BURGESS HILL DISTRICT LIONS (CIO)**BALANCE SHEET AS AT 30 JUNE 2022**

	NOTE	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022	TOTAL FUNDS 2021
FIXED ASSETS	-				
CURRENT ASSETS					
Debtors and Pre- payments	10	5,366	0	5,366	
Rent Deposit	10	0	5,000	5,000	
Cash at Bank and in hand		<u>215,358</u>	<u>0</u>	<u>215,358</u>	
		220,724	5,000	225,724	0
CURRENT LIABILI- TIES					
Creditors - amounts falling due within one year - ac- cruals	11	(6,400)	0	(6,400)	
NET ASSETS		£214,324	£5,000	£219,324	0
FUNDS					
Restricted funds		0	5,000	5,000	
Unrestricted funds		214,324	0	214,324	
		£214,324	£5,000	£219,324	0

Approved by the trustees on *19 December* 2022 and signed on their behalf by:


Chris Thomas-Atkin – Treasurer and Trustee


Cliff Coxshaw – Secretary and Trustee

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES

a) Accounting convention

The accounts have been prepared under the historical cost convention and are in accordance with generally accepted accounting practice, the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005, the Charities Act 2011 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

b) Turnover/Income

Shop Income is accounted for when receivable.

Voluntary income, donations and investment income are accounted for as receivable by the charity.

c) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. Depreciation rates are as follows:

Fixtures and fittings - 25% on straight line basis.

d) Stock

Stock is donated by members of the public at nil cost.

e) Voluntary help and gifts in kind

The charity relies on the Burgess Hill District Lions Club and its voluntary helpers. No value has been placed on this resource.

Gifts donated for resale e.g. books are included in income when they are sold.

f) Charity status.

Burgess Hill District Lions Club (CIO) is a registered charity and is exempt for corporation tax and capital gains tax purposes. As a CIO the Club is able to claim Gift Aid on donations received from the public and on the contributions made to the Charity made by its members.

g) Donations made

Donations are made in accordance with instructions given by the Burgess Hill District Lions Club and are for charitable purposes.

h) Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

2. Incoming resources

Restricted Donations (Total £280)

During the year the Charity received restricted donations in the sum of £280 (including £250 from Clarion Futures) towards the Xmas Hamper Project.

Unrestricted Donations (Total £2,086)

Unrestricted donations were received in the sum of £2,086. This included Xmas Collections of £771 on which Gift Aid will be claimed. A total of £182 was received in the way of donations and Gift Aid through the Clubs Just Giving fund raising page.

Incoming Resources from Charity Trust Fund (Total £214,199 Net)

As outlined in the Background Notes of Page 3 (above), the transfers of the Clubs former Charity Trust Fund assets and liabilities took place as part of the agreed transfer arrangements to the new charity structure of the Club as a CIO. This included the cash of £3,398 from the Clubs separate Administration Fund.

The assets transferred to the CIO totalled £214,199 which comprised of:

Cash	£205,932
Rent Deposit (Held by the Landlord)	£5,000
Rent paid in advance (Debtor)	£2,500
Insurance (Prepayment)	£767

Other incoming resources (Total £63,000)

The Bookshop 'The Book Den' provided an income of £60,066 with associated costs of £22,033.

Investment income amounted to £23 being Interest received Gross on the Reserve Account funds.

3. Surplus for the year

The Surplus for the year is after charging:

Independent examiners fees included amount to £1,560.

Depreciation of owned fixed assets amounted to £0.00.

BURGESS HILL DISTRICT LIONS (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

4. Charitable activities - OUTGOING GRANTS AND DONATIONS TO ORGANISATIONS			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2022
	to the nearest £	to the nearest £	to the nearest £
Donation to the Inkpots Project	1,000		1,000
Donation to St Peter & St James Hospice to sponsor the Volunteer of the Year Award	750		750
Donation to the Poppy Appeal appeal for the Wreath at Remembrance Sunday	200		200
Donation to 4Sight Vision Support	500		500
Donation towards a residential trip for pupils at Woodlands Meed	1,500		1,500
Donation to the Burgess Hill Theatre Club towards the costs of putting on the Pantomime	1,500		1,500
Donation to pay for Summerhaven's Christmas Dinner	275		275
Donation to Burgess Hill Community Radio towards the cost of a new Gazebo	500		500
Donation for Freedom Kit Bags	500		500
Donation to First Responders towards the costs of maintaining Defibrillators	2,000		2,000
Donation for Golf for students at Woodlands Meed School	2,050		2,050
Donation to Sussex MS Centre for new chairs	1,080		1,080
Donation to St John's Church towards the cost of replacing the radio microphone system	1,109		1,109
Donation to Sussex Chorus to support the performance of Bach's St John Passion at St Andrews Church	1,000		1,000
Bluebell Railway for Steam & Cream booking for the Book Den Volunteers	1350		1,350
Coach hire for the Steam & Cream booking for the Book Den Volunteers	395		395
Donation to the LCI Foundation Refugee and Displaced Persons Fund for Conflict in the Ukraine	1,000		1,000
Donation to Burgess Hill Youth for the cost of Soft Play Gym Mats	192		192
Donation for Defibrillator for St Peter & St James Hospice	1,428		1,428
Donation to Burgess Hill Marching Youth	1,290		1,290
Donation to support the Age UK Cherry Tree Centre in Burgess Hill	1,800		1,800
Donation to support the Streetmate Summer Programme	700		700
Donation to the Friends of St Wildfred's for Mini Scooters, Helmets and Tuff Trays for the schoolchildren	600		600

BURGESS HILL DISTRICT LIONS CLUB (CIO)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****Charitable activities - OUTGOING GRANTS AND DONATIONS TO ORGANISATIONS- continuation**

Donation Burgess Hill Youth to fund a football coaching course	160		160
Donation to fund the Dumbrills Close Jubilee Celebration Day	650		650
Donation towards the Maple Drive Community Group Family Funday	550		550
Donation to Rosamond's Art Club for Art Classes at the Cherry Tree Centre	1,000		1,000
Donation to Burgess Hill Town Council to sponsor the Burgess Hill Town Day in August	2,000		2,000
Donation to the Burgess Hill Cricket Club for the purchase of Junior Trophies and Medals	850		850
	£ 27,929		£27,929

5. Charitable activities - OUTGOING GRANTS AND DONATIONS TO INDIVIDUALS

	Unrestricted funds expended to the nearest £	Restricted funds expend- ed to the nearest £	Total funds expended 2022 to the nearest £
Donation to a local girl towards the cost of completing for GB in the European Gymnastics	500		500
Donation to a local resident as sponsorship for the Santa's Night-time drop in support of Chestnut House	100		100
Donation to a local resident for a High Sleeper Bed	357		357
Donation for cycle repairs to bikes for Ukraine refugees	100		100
	£1,057		£1,057

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

6. Other Charitable activities

	Unrestricted funds expended	Restricted funds expended	Total funds expended 2022
	to the nearest £	to the nearest £	to the nearest £
Marketing materials	33		33
Hamper Boxes for Xmas Hamper Project	574		574
Leaflet Printing costs for Membership Advertising	25		25
Cost of additional food for the Xmas Hamper Project	1,380	280	1,660
Additional Food Purchased for Xmas Hampers Project	119		119
Charity Website Costs	115		115
Marketing materials	63		63
Printing, Postage and Stationary items for Lions Accounting records	79		79
Guest Meal at Dinner Meeting	21		21
Franchise Costs to Lions Clubs International	906		906
Meal for prospective member at Dinner Meeting	22		22
Website costs for the Bike Ride	72		72
Carers in Service award and presentation flowers	45		45
Mileage claim for delivery of donated spectacles to Chichester Lions and presentation card	46		46
Guest Speaker meal at Business Meeting in April	22		22
Printing costs for Lions activities	27		27
Guest Speaker meal at Business Meeting in June	21		21
Pitch Hire for the Burgess Hill Summer Fayre	10		10
Equipment and items for the Lucky Dip Bucket at the Burgess Hill Summer Fayre	81		81
	£3,661	£280	£3,941

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

7. Governance costs			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2022
	to the nearest £	to the nearest £	to the nearest £
Combined Liab, All Risks & Legal Expenses Insurance	-	-	-
Professional Charges	1,560		1,560
Cost of Zoom licence for Lions online Business and Committee meetings	143		143
Data Protection Fee - £35 paid by Book Den expenses	-		-
Venue hire for the Charity Trustees business meetings	800		800
	2,503		2,503

9. Book Den costs			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2022
	to the nearest £	to the nearest £	to the nearest £
Rent	14,000		14,000
Rates	520		520
Insurance	634		634
Utilities	3,065		3,065
Maintenance & Repairs	1,149		1,149
Sundries	2,665		2,665
	£22,033		£22,033

BURGESS HILL DISTRICT LIONS CLUB (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

9. Club Administration costs			
	Unrestricted funds expended	Restricted funds expended	Total funds expended 2022
	to the nearest £	to the nearest £	to the nearest £
Cost of Club Raffle Prizes	42		42
Refund of Club Charter monies	70		70
Mileage claim for LCIF Presentation	12		12
Refund of Club Charter monies	70		70
Bench plaque re former Lion	20		20
Engraved Fruit Bowl in recognition of the service by Lions Tony and Val Parris	175		175
Club Charter Meal Costs	1,683		1,683
Room Hire for the Board Meeting on 9th May	100		100
Regalia (Presidents Name Bar)	69		69
Entertainment for Charter Dinner	350		350
Regalia (Past President Badges)	89		89
Charter Costs (Cup Cakes)	35		35
Cost of Club Raffle Prizes	53		53
Printing & Stationery Costs for Membership Leaflets	10		10
	£2,778		£2,778

**BURGESS HILL DISTRICT LIONS CLUB (CIO)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022**

10. Debtors and prepayments

	2022
Rent payment quarterly in advance	£2,500
Rent Deposit held by the Landlord	£5,000
Insurance prepayment	£133
Insurance Claim for flood damage	£2,438
Gift Aid to be claimed	£295
Total	£10,366

11. Creditors and accruals

	2022
Accountancy	£1,560
Rent increase (two quarters to 24 June 2022)	£4,000
J S Electricals	£840
Total	£6,400

12. Financial commitments

At 30 June 2022, the charity had annual commitments under non-cancellable operating leases as follows:-

	Land and buildings
	<u>2022</u>
Expiry date: Within Ten years	£10,000*

* Subject to the outcome of the Rent Review.

13. Related party transactions

The trustees are members of Burgess Hill District Lions Club (CIO) who are responsible for appointing donations to organizations and individuals.

Three Trustees received reimbursed expenses in total amounting to £588. These pertained solely to various purchases of Charitable supplies/donations and Book Den related costs, incurring no personal benefits. No other trustees received any remuneration or benefits.

BURGESS HILL DISTRICT LIONS CLUB (CIO)

APPENDIX A

BURGESS HILL DISTRICT LIONS CHARITY TRUST FUND
STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JULY 2021 TO 25 OCTOBER
2021

INCOMING RESOURCES	Note	Unrestrict- ed Funds £	Restricted Funds £	TOTAL FUNDS OCTO- BER 2021	TOTAL FUNDS JUNE 2021
INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary income - Donations		101	0	101	2,690
Activities for generating funds - bookshop fundraising		11,928		11,928	49,962
Investment income		4		4	146
TOTAL INCOMING RESOURCES		12,033	0	12,033	52,798
RESOURCES EXPENDED					
Costs of generating funds: Bookshop expenses		1,670		1,670	18,361
Fundraising expenses Charitable activities - Organi- sations		6,407	0	6,407	39,746
Charitable activities – Individ- uals		0		0	1,735
Other charitable expenditure Governance costs		422 455	0	422 455	2,909 4,003
Transfer of Assets to the new Charity (CIO)		207,425	3,375	210,800	0
TOTAL RESOURCES EXPENDED		216,379	3,375	219,754	66,754
NET OUTGOING/INCOMING RESOURCES		-204,346	-3,375	-207,721	-13,956
ACCUMULATED FUND BALANCES					
As at 30 June 2021		204,346	3375	207,721	221,677
As at 25 October 2021		0	0	0	207,721

BURGESS HILL DISTRICT LIONS CLUB (CIO)

England & Wales - Charity number 1189526

Accounts

Burgess Hill District Lions Club CIO

The Club was registered with the Charity Commission on 18th May 2020.

Registration Number 1189526

Due to delays because of the Covid-19 restrictions and the National Lockdowns, it was not possible for the Club Members to meet to formally adopt its CIO Constitution until 19th July 2021.

For this reason, there were no items of income or expenditure in the financial period 18th May 2020 to 30th June 2021. There are therefore no accounts or TAR for this period.

A full set of accounts/TAR will be prepared for the financial year 2021-22 (i.e. to 30th June 2022) and these will be presented to the Charity Commission with the charity's Annual Return before 30th April 2023.

--end--