

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

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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

Date: 19 December 2022



Lion Cliff Coxshaw – Secretary and Trustee

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**

		Note				
INCOMING RESOURCES						
	2	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022	TOTAL FUNDS 2021	
INCOMING RESOURCES FROM GENERATED FUNDS						
Voluntary income - Donations & Gift Aid		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 expend- ed	Restricted funds expend- ed	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 Panto- mime	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 Dumbrells 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 expend- ed	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

	Note			
INCOMING RESOURCES				
	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	422	0	422	2,909
Governance costs	455		455	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)

APPENDIX A (CONTD)

BURGESS HILL DISTRICT LIONS CHARITY TRUST FUND

BALANCE SHEET AS AT 25 OCTOBER 2021

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS OCTOBER 2021	TOTAL FUNDS JUNE 2021
NOTE				
FIXED ASSETS				
CURRENT ASSETS				
Debtors and prepayments	0	0	0	2,651
Cash at Bank and in hand	<u>0</u>	<u>0</u>	<u>0</u>	205,802
	0	0	0	208,453
CURRENT LIABILITIES				
Creditors - amounts falling due within one year - accruals	0	0	0	-732
NET ASSETS	0	0	0	207,721
FUNDS				
Restricted funds	0	0	0	3,375
Unrestricted funds	0		0	204,346
	0	0	0	207,721

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

APPENDIX B

Prior to the change of charity status from the Charitable Trust to the CIO, the Administration income and expenditure for the Club was operated outside of the Charity Trust Fund, and consequently does not form part of the Accounts shown in Appendix A above.

Administration – Financial Report for the period 1st July 2021 to 8th September 2021

Burgess Hill District Lions Club

District 105 – SE England

Chartered 1955

We Serve

(Administration) - Financial Report for the period 1st July 2021 to 8th September 2021

	2021/2022
Balance at the beginning of the period was	£3,448.92
Total income amounted to	£1,162.19
Total expenditure amounted to	£1,212.88
Balance at 8th September 2021	<u>£3,398.23</u>

	Balance held at 01/07/2021	Incoming	Outgoing	08/09/2021
Club Subscriptions / International Dues	£0.00	£1,135.00	£1,041.88	£93.12
Raffle / Tail Twister	£1,435.70	£27.19	£21.00	£1,441.89
Regalia / Badges / Pins / Medals	£0.00	£0.00	£0.00	£0.00
The Clubs Charter	£643.02	£0.00	£0.00	£643.02
Dinners	£0.00	£0.00	£0.00	£0.00
Club Socials / Income/ Donations	£1,370.20	£0.00	£150.00	£1,220.20
Members Clothing	£0.00	£0.00	£0.00	£0.00
	<u>£3,448.92</u>	<u>£1,162.19</u>	<u>£1,212.88</u>	<u>£3,398.23</u>