

CHICHESTER LIONS CLUB CIO  
CHARITY REGISTRATION NUMBER 1189674  
ACCOUNTS FOR THE PERIOD  
1<sup>st</sup> July 2022 - 30th JUNE 2023

A Harrison  
Treasurer

## **CHICHESTER LIONS CLUB CIO**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

#### **Trustees**

Mrs M Moore	President
Mrs L Squires	Secretary (appointed 1/7/22)
Mr A Harrison	Treasurer
Mr T Edwards	
Mrs S Boucher	
Mr V Foote	
Mrs C Hall	
Mrs J Tidy	
Mr P Wilson	
Mr B Cotton	

#### **Secretary**

Mrs L Squires

#### **Charity Number**

1189674

#### **Principal Office**

The Charity has no principal or registered office. The address for correspondence is the address of the Secretary:

C/O L Squires 101 Chatsworth Road, Chichester, PO19 7YJ

#### **Bankers**

Natwest Bank, 5 East St, Chichester, PO19 1HH

#### **Independent Examiner**

Mr Norman Robson, 9 Bremere Lane, Sidlesham, PO20 7BN

# **CHICHESTER LIONS CLUB CIO**

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**CHICHESTER LIONS CLUB CIO**  
**CHARITY COMMISSION REGISTERED NO 1189674**  
**TRUSTEES ANNUAL REPORT**  
**1st JULY 2022 TO 30<sup>th</sup> JUNE 2023**

The trustees present their report and accounts for the period ended 30<sup>th</sup> June 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Constitution of the Charity and applicable law.

1. Structure, governance and management

The Charity was established on 1st July 2020 as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission. The CIO was preceded by a charitable trust, The Chichester Lions Club Charitable Trust established on the 1<sup>st</sup> July 1996. The assets and liabilities of the Charitable Trust were transferred to the CIO and the trust was closed.

The trustees who served during the year were:

Mrs C Hall  
Mrs J Tidy  
Mr P Wilson  
Mrs S Boucher  
Mr B Cotton  
Mr M Moore

**Ex officio trustees:**

Mrs S Boucher – President of Chichester Lions Club  
Mr V Foote – Secretary of Chichester Lions club  
Mr A Harrison – Treasurer of Chichester Lions Club

Appointment and recruitment of trustees:

Ex Officio trustees, consisting of the President, Secretary and Treasurer of the Chichester Lions Club are elected to their respective positions annually by the members of Chichester Lions Club.

The remaining trustees are elected annually by the members of the Chichester Lions Club.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are not paid expenses in relation to their role as trustees, although expenditure paid by trustees on behalf of the CIO may be reclaimed.

There are no related party transactions.

2. Risk management

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

3. Objectives and activities for the public benefit

The Charitable purposes of the trust fall into the following general categories:

- the prevention or relief of poverty;

- the advancement of health or the saving of lives;
- the advancement of citizenship or community development;
- the advancement of environmental protection or improvement;
- the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage;

The CIO achieves these purposes through the following activities:

- The trust fund receives income from activities performed by the Lions Club of Chichester throughout the year and applies that income for the benefit of any needy person or group of people or for the benefit of any other organisation established for charitable purposes.
- The CIO undertakes extensive work in the field of sight conservation. The spectacle recycling project raises funds which are applied to fund work throughout the world to assist people who suffer from impaired sight and for sight related charities. The project also provides recycled spectacles for use by hospitals and charities working with needy people in the developing world.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

#### 4. Grant making policy

All grants made are entirely at the discretion of the trustees and the members of Chichester Lions Club. Sub-committees comprising members of the Chichester Lions Club meet monthly to consider all requests for grants. Each request is reviewed and assessed by the sub-committee and recommendations for grants are presented to a full meeting of members of Chichester Lions Club and the Trustees.

The general policy applied to grants is that the majority of funds generated from local fundraising activities are applied for the benefit of people living within the Chichester area and to provide assistance to charities which work for the benefit of people living in the Chichester area.

A proportion of funds from local fundraising will be donated to appeals received through the Lions Organisation for Regional, National and International projects.

Funds generated by the Spectacle recycling project are reserved specifically for sight related charitable projects, which may be local, national or international.

Grants made were £35,691 in the period.

#### 5. Financial review

Local fundraising events generated funds of £4,408 net of direct costs of fundraising activities.

Grants were made from the general welfare fund totalling £10,828 of which £10,078 (93%) went to local individuals and charities, local youth sponsorship and health projects, the remainder were grants in response to appeals from Lions Clubs International.

The spectacle recycling project generated funds of £38,505, part of which was used to fund the expenses of the project of £4,633.

Grants to sight related charities and projects totalled £24,862.

Lions clubs throughout the UK who send spectacles to Chichester are encouraged to apply for funding for sight related projects and the Trustees approved grants totalling £4,660 to these projects.

In total, income exceeded expenditure, resulting in an increase in funds of £404 in the period resulting in reserves of £52,267 at the end of the period.

6. Reserves policy


Unrestricted funds are considered to be available for grants which meet the objectives of the Charity, after taking into account provision for expenditure commitments.

7. Plans for the future

The Trustees do not anticipate any significant changes to the policies governing the making of grants.

Funds available for grants will be affected if fundraising activities are inhibited by ongoing restrictions.

Approved by the trustees and signed on their behalf by:

Signed:   
Mr A Harrison, Treasurer

Dated: 28-4-2024

## Independent Examiner's Report to the Trustees of The Chichester Lions Club CIO

I report to the trustees on my examination of the accounts of the Chichester Lions Club CIO for the period ended 30 June 2023.

### **Responsibilities and basis of report**

As the charity trustees of the Charity, 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 2011 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.

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:

Name:

NORMAN W. ROBSON

Relevant professional qualification or membership of professional bodies (if any):

F. C. I. A.

Address:

9 ARMHURST LANE,  
CHICHESTER, PO20 7BN.

Date 10th April 2024

**CHICHESTER LIONS CLUB CIO**  
**ACCOUNTS FOR THE YEAR ENDING 30 JUNE 2023**  
**STATEMENT OF FINANCIAL ACTIVITIES**

	Notes Page	2023			2022
		unrestricted funds	restricted funds	Total	
<b>Incoming Resources from Generated Funds</b>					
<b>Fundraising activities:</b>					
General Fundraising and welfare fund	7	6,053.04	667.86	6,720.90	9,307.54
Sight fund	10	38,505.06		38,505.06	38,607.32
Members contributions & Social	11	2,018.33		2,018.33	2,695.48
Total Fundraising		46,576.43	667.86	47,244.29	50,610.34
<b>Investment Income:</b>					
Interest received		365.31		365.31	15.79
<b>Total Incoming resources</b>		46,941.74	667.86	47,609.60	50,626.13
<b>Resources expended</b>					
<b>Costs of generating funds:</b>					
General Fundraising and welfare fund	7	(2,312.63)		(2,312.63)	(1,655.96)
vehicle fund	9	(1,916.33)		(1,916.33)	(1,858.42)
Sight fund	10	(4,633.03)		(4,633.03)	(3,623.03)
Administration and social expenditure	11	(2,652.28)		(2,652.28)	(2,367.12)
Total cost of generating funds		(11,514.27)		(11,514.27)	(9,504.53)
<b>Charitable activities</b>					
General Fundraising and welfare fund	7	(9,590.71)	(1,238.07)	(10,828.78)	(7,183.40)
Sight fund	10	(24,862.48)		(24,862.48)	(31,800.00)
Total charitable activities		(34,453.19)	(1,238.07)	(35,691.26)	(38,983.40)
<b>Total resources expended</b>		(45,967.46)	(1,238.07)	(47,205.53)	(48,487.93)
<b>Net increase (Decrease) in funds</b>		974.28	(570.21)	404.07	2,138.20
Opening funds		50,665.84	1,198.07	51,863.91	49,725.71
Closing funds	6	51,640.12	627.86	52,267.98	51,863.91
Restricted funds			627.86		1,198.07
Unrestricted funds		51,640.12			50,665.84

**STATEMENT OF ASSETS AND LIABILITIES**

	Notes Page	2023			2022
		unrestricted funds	restricted funds	Total	
<b>Cash Funds</b>					
Balance with Natwest Bank		51,525.12	627.86	52,152.98	51,863.91
Cash in hand		115.00		115.00	
Assets retained for the Charity's own use at trustees' valuation	11	6,950.00		6,950.00	7,943.17
<b>Net Assets</b>		<b>58,590.12</b>	<b>627.86</b>	<b>59,102.98</b>	<b>59,807.08</b>



# CHICHESTER LIONS CLUB CIO

## Notes to the Accounts For the period ended 30<sup>th</sup> June 2023

### **1 Accounting Policies**

#### **1.1 Basis of Preparation**

The financial statements have been prepared in accordance with the receipts and payments accounting method and comply with the charity's constitution, the Charities Act 1993 and the Statement of Recommended Practice: Accounting and Reporting by Charities published in 2005 and the Charities Act 2011.

#### **1.2 Incoming Resources**

Donations, legacies and other forms of voluntary income are recognised as incoming resources when received.

#### **1.3 Resources expended**

Costs of fundraising activities and charitable grants are accounted for when expenditure is incurred.

#### **1.4 Tangible fixed assets and depreciation**

The cost of assets purchased is stated in the Summary of Assets and Liabilities at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life.

#### **1.5 Accumulated Funds**

Reserves are allocated to various funds according to the source of the funds and intended allocation.

**Vehicle Fund - £4,245** This fund is retained to provide for maintenance and ultimate replacement of the vehicle which is used primarily for transport of equipment for fundraising and spectacle recycling.

**Welfare Fund - £7,962** This fund receives the proceeds of local fundraising activities and is available for grants to local charitable causes and in response to appeals from Lions International for international projects.

**Sight Fund - £38,564** This fund receives money generated from spectacle recycling and is held to meet the costs of the spectacle recycling activity and any surplus funds are available for grants to local, national and international charitable causes associated with the prevention or treatment of conditions leading to sight impairment, or assistance to those suffering sight impairment.

**Members fund - £1,496** This fund is raised from members' subscriptions and social activities. The fund is used to pay administration costs and membership dues to Lions Clubs International

**CHICHESTER LIONS CLUB CIO**  
**ACCOUNTS FOR THE YEAR ENDING 30 JUNE 2023**  
**GENERAL FUNDRAISING AND WELFARE FUND**

		2023		2022	
<b><u>RECEIPTS:</u></b>		Receipts	Expenditure	Receipts	Expenditure
<b>Fundraising events:</b>					
Carol Float:	Cash collections	3,364.27	(799.27)	4,359.80	(790.01)
Swimathon	Income	1,024.54	(181.12)	1,198.07	(199.00)
Charity Fairs	Income	405.76	(338.99)	148.01	(29.46)
Other fundraising activities	Income	20.87		1,895.54	
Net receipts from fundraising		4,815.44	(1,319.38)	7,601.42	(1,018.47)
<b>Donations received</b>		940.00			
<b>Gift Aid</b>		965.46		1,706.12	
<b><u>FUNDRAISING EXPENSES</u></b>					
Garage rents & Insurance			(760.00)		(350.00)
Equipment purchases / maintenance			(25.25)		(122.49)
Other expenses			(208.00)		(165.00)
Total receipts & expenditure		6,720.90	(2,312.63)	9,307.54	(1,655.96)
Interest received		365.31		15.79	
<b><u>CHARITABLE DONATIONS</u></b>					
Local Charities and Local branches of National Charities			(4,593.75)		(3,629.40)
Lions clubs and District appeals			(750.00)		(1,450.00)
Local hospitals and homes					(320.00)
Local Welfare Donations			(3,740.32)		(1,484.00)
Youth Sponsorship and projects			(1,744.71)		(300.00)
			(10,828.78)		(7,183.40)
<b>TOTAL</b>		<b>7,086.21</b>	<b>(13,141.41)</b>	<b>9,323.33</b>	<b>(8,839.36)</b>
<b>RECEIPTS LESS PAYMENTS</b>			(6,055.20)		483.97
<b><u>TRANSFERS TO/FROM OTHER FUNDS</u></b>					
Transfer from Sight fund			1,041.38		710.99
Transfers to Vehicle Fund					(354.00)
Transfer from Charitable Trust					
Fund movement in year			(5,013.82)		840.96
Opening funds			12,975.98		12,135.02
Closing funds			7,962.16		12,975.98

**CHICHESTER LIONS CLUB CIO**  
**ACCOUNTS FOR THE YEAR ENDING 30 JUNE 2023**  
**VEHICLE FUND**

**RECEIPTS:**

Donations Received  
Interest received  
TOTAL RECEIPTS

**PAYMENTS:**

Insurance & AA  
Maintenance & MOT & Road tax  
Fuel

Total expenditure

RECEIPTS LESS PAYMENTS

**TRANSFERS TO/FROM OTHER FUNDS**

Transfers from Welfare Fund  
Transfer from Sight fund  
Transfer from Charitable Trust

Fund movement in year  
Opening funds  
Closing funds

2023	2022
(843.40)	(867.75)
(947.41)	(950.71)
(125.52)	(39.96)
(1,916.33)	(1,858.42)
(1,916.33)	(1,858.42)
	354.00
694.26	473.99
(1,222.07)	(1,030.43)
5,467.80	6,498.23
4,245.73	5,467.80

**CHICHESTER LIONS CLUB CIO**  
**ACCOUNTS FOR THE YEAR ENDING 30 JUNE 2023**  
**SIGHT FUND**

**RECEIPTS**

Sale of scrap metals

Sale of spectacles

Donations received

**Total funds raised**

**PAYMENTS**

Collection bins

Workshop rent & insurance

Transport and packing materials

Waste disposal

Printing, Postage & misc expenses

Expenditure on workshop

Room hire

**CHARITABLE DONATIONS**

Lions Sight Charities

Other Lions Club Appeals

Other Sight Charities

RECEIPTS LESS PAYMENTS

**TRANSFERS TO/FROM OTHER FUNDS**

Transfer to Vehicle Fund

Transfer to Welfare fund

Transfer from Charitable Trust

Fund movement in year

Opening funds

Closing funds

2023	2022
17,356.30	11,849.95
20,380.14	26,707.37
768.62	50.00
38,505.06	38,607.32
(164.50)	(518.90)
(1,827.85)	(1,284.74)
(1,125.73)	(1,066.34)
(392.75)	(296.25)
(122.20)	(31.80)
(850.00)	(300.00)
(150.00)	(125.00)
(4,633.03)	(3,623.03)
(4,000.00)	(17,200.00)
(4,660.00)	(6,100.00)
(16,202.48)	(8,500.00)
(24,862.48)	(31,800.00)
9,009.55	3,184.29
(694.26)	(473.99)
(1,041.38)	(710.99)
7,273.91	1,999.31
31,290.11	29,290.80
38,564.02	31,290.11

**CHICHESTER LIONS CLUB CIO**  
**ACCOUNTS FOR THE YEAR ENDING 30 JUNE 2023**  
**ADMINISTRATION & SOCIAL**

**RECEIPTS**

Members contributions to the administration of the charity  
 Gift aid on members contributions  
 Raffles and fines  
 Donations  
 Surplus on social events

Total receipts

**EXPENDITURE**

District and International membership dues  
 Insurance  
 Hire of meeting room  
 Presidents Charters  
 Other administration expenses  
 Deficit on social events

Fund movement in year  
 Opening funds  
 Closing funds

Fund Balance carried forward

2023	2022
1,600.00	2,065.00
218.75	
149.58	191.23
50.00	70.00
	369.25
2,018.33	2,695.48
(1,743.34)	(1,719.03)
(250.00)	(250.00)
	(25.00)
(264.70)	(373.09)
(394.24)	
(2,652.28)	(2,367.12)
(633.95)	328.36
2,130.02	1,801.66
1,496.07	2,130.02

**CHICHESTER LIONS CLUB CIO**  
**ACCOUNTS FOR THE YEAR ENDING 30 JUNE 2023**  
**FIXED ASSETS**

	2023				2022			
<b><u>Cost</u></b>	Workshop	Fundraising equipment	Computers & presentation equipment	Motor Vehicles	Workshop	Fundraising equipment	Computers & presentation equipment	Motor Vehicles
Cost B/F	8,166.62	2,425.12	9,758.72	16,395.60	8,166.62	2,425.12	9,758.72	16,395.60
Assets acquired / Brought into use								
Assets sold/scrapped								
Transferred from Charitable Trust								
Cost C/F	8,166.62	2,425.12	9,758.72	16,395.60	8,166.62	2,425.12	9,758.72	16,395.60
<b><u>Depreciation</u></b>								
Depreciation B/F	8,166.62	2,181.95	9,758.72	16,395.60	8,166.62	1,972.87	9,758.72	16,395.60
Write down for year		209.08				209.08		
Assets sold/scrapped								
Transferred from Charitable Trust								
Depreciation c/f	8,166.62	2,391.03	9,758.72	16,395.60	8,166.62	2,181.95	9,758.72	16,395.60
Net Book Value	0.00	34.09	-	-	0.00	243.17	-	-
<b><u>Trustees Valuation</u></b>	-	250.00	200.00	6,500.00	-	243.17	200.00	7,500.00