

CHICHESTER LIONS CLUB CIO

LEGAL AND ADMINISTRATIVE INFORMATION

President	Mr P Wilson
Secretary (appointed 1/7/25)	Mrs S Boucher
Treasurer	Mr A Harrison
	Mr T Edwards
	Mrs C Hall
	Mr M Moore
	Mr V Poole
	Mrs S Boucher

1189674

CHICHESTER LIONS CLUB CIO
CHARITY REGISTRATION NUMBER 1189674
ACCOUNTS FOR THE PERIOD
1st July 2024 - 30th JUNE 2025

A Harrison
Treasurer

CHICHESTER LIONS CLUB CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Wilson	President
Mrs S Boucher	Secretary (appointed 1/7/25)
Mr A Harrison	Treasurer
Mr T Edwards	
Mrs C Hall	
Mr M Moore	
Mr V Foote	

Secretary

Mrs S Boucher

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 S Boucher 3, Tramway Close, Chichester, PO19 8GN

Bankers

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

Independent Examiner

Mrs Sarah Peckham, 48 Stone Lane, Worthing BN13 2BQ

CHICHESTER LIONS CLUB CIO

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CHICHESTER LIONS CLUB CIO
CHARITY COMMISSION REGISTERED NO 1189674
TRUSTEES ANNUAL REPORT
1st JULY 2024 TO 30th JUNE 2025

The trustees present their report and accounts for the period ended 30th June 2025.

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 1st 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:

Mr T Edwards
Mrs C Hall
Mrs J Tidy Died 9/1/2025
Mr M Moore
Mr P Wilson

Ex officio trustees:

Mr V Foote – President of Chichester Lions Club
Mrs L Squires – Secretary of Chichester Lions club – resigned 30 June 2025
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 £42,695 in the period (2024 - £50,064).

5. Financial review

Local fundraising events generated funds of £4,248 (2024 - £4,939) net of direct costs of fundraising activities.

Grants were made from the general welfare fund totalling £6,595 (2024 - £8,675).

The spectacle recycling project generated funds of £36,811 (2024 - £35,974), part of which was used to fund the expenses of the project of £3,732.

Grants to sight related charities and projects totalled £36,100 (2024 - £41,389).

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 £500 to these projects.

In total, expenditure exceeded income, resulting in a reduction in funds of £7,234 in the period resulting in reserves of £29,358 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.

Approved by the trustees and signed on their behalf by:

Signed: A. W. Harrison Dated: 26/3/2026
Mr A Harrison, Treasurer

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 2025.

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: Mrs Sarah Peckham
48 Stone Lane. Worthing BN13 2BQ

CHICHESTER LIONS CLUB CIO
ACCOUNTS FOR THE YEAR ENDING 30 JUNE 2025
STATEMENT OF FINANCIAL ACTIVITIES

	Notes	2025			2024
		unrestricted funds	restricted funds	Total	
<u>Incoming Resources from Generated Funds</u>					
Income from charitable activities	2	42,235	0	42,235	42,264
Income from members	3	2,321		2,321	2,388
		44,555	0	44,555	44,652
<u>Investment Income:</u>					
Interest received	4	462		462	579
Total Incoming resources		45,017	0	45,017	45,231
<u>Resources expended</u>					
<u>Expenditure on:</u>					
Raising funds	5	4,908	0	4,908	6,487
Membership dues	6	1,650		1,650	1,726
Support and governance costs	7	2,998		2,998	2,630
		9,556	0	9,556	10,843
Total cost of generating funds					
<u>Charitable activities</u>					
Expenditure on charitable activities	8	41,661	1,034	42,695	50,064
Total charitable activities		41,661	1,034	42,695	50,064
Total resources expended		51,217	1,034	52,251	60,907
Net increase (Decrease) in funds		-6,200	-1,034	-7,234	-15,676
Opening funds		35,558	1,034	36,592	52,268
Closing funds	9	29,358	0	29,358	36,592
<u>Restricted funds</u>					
Restricted funds			0		
Unrestricted funds		29,358			

STATEMENT OF ASSETS AND LIABILITIES

	Notes	2025			2024
		unrestricted funds	restricted funds	Total	
Cash Funds					
Balance with Natwest Bank		29,358	0	29,358	36,296
Cash in hand		0		0	353
Assets retained for the					
Charity's own use at trustees' valuation	page 9	6,450		6,450	6,950
Net Assets		35,808	0	35,808	43,599

CHICHESTER LIONS CLUB CIO

Notes to the Accounts For the period ended 30th June 2025

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 - £2,031 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 - £4,997 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 - £20,549 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 - £1,781 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 2025
NOTES TO THE FINANCIAL STATEMENTS

2. Income from charitable activities

	Local welfare fund 2025	Sight Project 2025	Total 2025	Local welfare fund 2024	Sight Project 2024	Total 2024
Donations and gifts	713		713	123		123
Fundraising activities	3,968		3,968	5,157		5,157
Gift aid on donations	743		743	1,012		1,012
Spectacles recycling		36,811	36,811		35,974	35,974
	<u>5,424</u>	<u>36,811</u>	<u>42,235</u>	<u>6,291</u>	<u>35,974</u>	<u>42,264</u>
Restricted funds				1,116		1,116
Unrestricted funds	5,424	36,811	42,235	5,175	35,974	41,148

3. Income from members subscriptions and social events

	2025	2024
Membership subscriptions	1,520	2,049
Gift aid on membership subscriptions	607	135
Other income from members	199	162
Social events surplus/(deficit)	-5	42
	<u>2,321</u>	<u>2,388</u>

4. Investment income

	2025	2024
Interest receivable	<u>462</u>	<u>579</u>

5 Expenditure on raising funds

	Local welfare fund 2025	Sight Project 2025	Total 2025	Local welfare fund 2024	Sight Project 2024	Total 2024
Fundraising activities	1,176		1,176	1,351		1,351
Spectacle recycling project expenses		3,732	3,732		5,136	5,136
	<u>1,176</u>	<u>3,732</u>	<u>4,908</u>	<u>1,351</u>	<u>5,136</u>	<u>6,487</u>

6. Membership dues

	2025	2024
Membership dues	<u>1,650</u>	<u>1,726</u>

7. Support and governance costs

	2025	2024
Meeting costs	480	533
Computer and web site	415	307
Motor vehicle expenses	1,554	1,326
Insurance	140	
Other administration expenses	409	464
	<u>2,998</u>	<u>2,630</u>

8. Expenditure on charitable activities

	Local welfare fund	Sight Project	Total	Local welfare fund	Sight Project	Total
Grants to local charities and individuals	5,741		5,741	6,621		6,621
Youth sponsorship	350		350	1,802		1,802
Message in a bottle	504		504	252		252
Donations to sight related charities		36,100	36,100		41,389	41,389
	<u>6,595</u>	<u>36,100</u>	<u>42,695</u>	<u>8,675</u>	<u>41,389</u>	<u>50,064</u>
Restricted funds	1,034		1,034	1,198		1,198
Unrestricted funds	5,561	36,100	41,661	7,477	41,389	48,866

9. Analysis by fund

Income from charitable activities
Income from members
Interest received
Expenditure on raising funds
Membership dues and social events
Expenditure on charitable activities
Allocated support costs
Interfund transfers

Fund balance B/F
Fund balance C/F

Local welfare fund	Sight Project	Members funds	Vehicle fund	Local welfare fund	Sight Project	Members funds	Vehicle fund
5,424	36,811			6,291	35,974		
		2,321				2,388	
462				579			
-1,176	-3,732			-1,351	-5,136		
		-1,650				-1,726	
-6,595	-36,100			-8,675	-41,389		
-500	-360	-584	-1,554	-420	-420	-464	-1,326
1,437	-1,728	0	291	1,561	-1,935		374
-949	-5,109	87	-1,263	-2,016	-12,906	198	-952
5,946	25,658	1,694	3,294	7,962	38,564	1,496	4,246
4,997	20,549	1,781	2,031	5,946	25,658	1,694	3,294

10. Trustees

None of the trustees (or any person connected with them) received any remuneration or benefits during the year

11. Employees

There were no employees during the year

12. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CHICHESTER LIONS CLUB CIO
ACCOUNTS FOR THE YEAR ENDING 30 JUNE 2025
FIXED ASSETS

	2025				2024			
	Workshop	Fundraising equipment	Computers & presentation equipment	Motor Vehicles	Workshop	Fundraising equipment	Computers & presentation equipment	Motor Vehicles
Cost								
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	-	163.13						
Transferred from Charitable Trust								
Cost C/F	8,166.62	2,261.99	9,758.72	16,395.60	8,166.62	2,425.12	9,758.72	16,395.60
Depreciation								
Depreciation B/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
Write down for year		34.09				209.08		
Assets sold/scrapped	-	163.13						
Transferred from Charitable Trust								
Depreciation c/f	8,166.62	2,261.99	9,758.72	16,395.60	8,166.62	2,391.03	9,758.72	16,395.60
Net Book Value	0.00	-	-	-	0.00	34.09	-	-
Trustees Valuation	-	250.00	200.00	6,000.00	-	250.00	200.00	6,500.00