

Lions Club of Petersfield

Report for Charity Commission 2021-22

Community Service:

The Club has financially supported the local fostering agency. It has made financial donations in support of refugees from Afghanistan and Ukraine. The Club collects used spectacles and distributes them for grading and reuse in the poorer countries of the world. Local schools have been supported with financial donations. The Club has supported young families with financial help to Homestart Butser. It has supported Christmas lunches organised by Petersfield Area Churches Together. Members of the Club have assisted in the Petersfield Charity Christmas Card Shop. Members have helped with a Save The Children clothing sale. The Club has purchased a mobility scooter for a local elderly lady. The Club has made donations to Spotlight UK, Fitzroy Support, Naomi House, Jacksplace and the King's Arms Youth Group.

Promoting Volunteering:

The Petersfield Lions Club has organised the marshalling at the local Covid Vaccination Centre. This includes the recruitment of volunteer marshalls from other organisations as well as the general public. The Club runs an annual "Peace Poster" competition at local schools to encourage young people to get involved with the community. The Club has continued to increase its membership, giving more local people opportunities to volunteer.

Relief of Poverty:

The Club runs an annual Winter Fuel Allowance campaign to help those in receipt of the allowance to donate it to more deserving cases. This is done in conjunction with the Citizens Advice Bureau. The Club has made donations to Homestart Butser specifically for the purchase of school uniforms. The club has held sales of used children's toys and clothing. The Club has given financial support to the Petersfield Food Bank

Advancement of Health:

The Club has held a Prostate Cancer Testing Day for local men. It has organised the marshalling at the Covid Vaccination Centre in Petersfield. It has provided financial support to a young girl in need of therapy as a result of suffering a stroke shortly after birth. The Club has made donations to Brain Tumour Research. It has provided an arbour at Petersfield Community Centre for the benefit of local stroke victims.

Protection of the Environment:

Members of the Petersfield Lions have regularly assisted with local litter collections within Petersfield.

258	Contra entry	Deposit refund for room hire returned later in month – moved to contra entry column to avoid inflating income and expenditure.
205	Input error	£33 amendment – deleted from file as an error. Final spreadsheet now fully reconciles without any errors showing.
307	Allocation error	£740 income moved from misc income to member contributions to align all Charter night entries under same heading.
Several	Interest	All interest entries updated for the Endowment fund

5 Additional Information

There were several queries and questions asked of the Treasurer during the audit to provide clarity and understanding of processes which included:

	Query	Response
a	Donation requests – how are they agreed and authorised?	These will be agreed at Lions meeting and recorded in the minutes. (Note for 2021-22 audit the minutes have not been reviewed by the auditor)
b	Payments to Lions organisations a UK based and American based, what is the difference?	There are two payments one to UK Lions which includes insurance cover and to the parent organisation in USA.
c	What is a Charter night?	A 50 th anniversary celebration evening. (Note the event costs were more than covered by contributions)
d	Invoice missing in respect of catering provided, is that available?	Payment made by deposit and cheque on the evening. Still following up on final invoice. (Note it is important to evidence payments with invoice and should be pursued to complete documentary evidence for all transactions).

6 Charities Commission Annual Return CC16a

The return pre-populates from the 'consolidated' sheet in the excel spreadsheet except for column J which needs to be overwritten with previous year information. At the time of the audit this column was showing 2019-20 information. This is now corrected and shows 2020-21 figures.

The return (see Appendix A) summarises all transactions correctly and reconciles to the consolidation and reconciliation sheets.

7 Recommendations

The following points are recommended:

- Ensure correct and consistent allocation of transaction entries and ensure zero-value items are recorded appropriately to avoid inflating income or expenditure.
- Ensure appropriate invoices are received in good time and kept for audit purposes.
- The Charities Commission Annual Return CC16a to be signed and submitted.

8 Conclusions

The accounts are detailed and well-kept. All bank transactions were recognised in the accounts. Minor issues were detected in relation to cost allocation but were identified and amended with the Treasurer's aid. They did not affect the bank account balance.

All funds are recognised and reconciled.

Michelle Spandley ACMA, CGMA

Appendix A

 CHARITY COMMISSION FOR ENGLAND AND WALES	Charity Name		No (if any)		CC16a
	Petersfield Lions Club (CIO)		1170536		
	Receipts and payments accounts				
	For the period from	Period start date	To	Period end date	
		01/07/2021		30/06/2022	
Section A Receipts and payments					
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Donations, Legacies, Grants	-	10,159	-	10,159	9,797
Fund-raising events	-	8,273	-	8,273	4,396
Misc Movements	-	155	-	155	722
Dues	2,660	-	-	2,660	2,284
Member Contribs	2,331	-	-	2,331	529
Misc.	174	-	-	174	170
Interest	-	-	1	1	-
	-	-	-	-	-
Sub total (Gross income for AR)	5,165	18,587	1	23,753	17,898
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	5,165	18,587	1	23,753	17,898
A3 Payments					
Fund-Raising Supplies / Costs	-	1,698	-	1,698	591
Community Support Events	-	350	-	350	-
Community Support Donations	-	11,539	-	11,539	9,784
Misc.	-	923	-	923	118
LCI dues	1,901	-	-	1,901	1,676
Club Admin Costs	227	-	-	227	232
Misc.	1,862	-	-	1,862	370
	-	-	-	-	-
	-	-	-	-	-
Sub total	3,990	14,510	-	18,500	12,771
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	3,990	14,510	-	18,500	12,771
Net of receipts/(payments)	1,175	4,077	1	5,253	5,127
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	1,513	10,631	3,931	16,075	10,947
Cash funds this year end	2,688	14,708	3,932	21,328	16,074

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	NatWest Current Account	2,688	14,708	3,932
		-	-	-
		-	-	-
	Total cash funds	2,688	14,708	3,932
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-
		Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
		Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval