



Trustees Annual Report & Financial Statements

2022 - 2023



Trustees Annual Report & Financial Statements

For the Year Ended 31st June 2023

Contents	Page
Legal and Administrative Information	3
Aims & Objectives	4 - 5
Presidents Annual Report	6
How our activities deliver public benefit (Community Services Report)	7
Fundraising Annual Report	8
Environment Report	9
Treasurers Report	10
Financial Examiners Report	12
Receipts & Payments Account	14
Statement of Assets & Liabilities	15
Notes to the Financial Statements	16 - 22



Report of the Board of Trustees for the year ending 30th June 2023

The Lions Club of Morpeth hereby presents its Trustees Report and externally examined Financial Statements for the year ending 30th June 2023.

Reference and Administrative Information

Charity Name:	The Lions Club of Morpeth
Charity Registration Number (CIO):	1175272
Date of Registration:	27 th March 2018
Registered Club Address:	7 The Covers Morpeth NE61 2RU

Board of Trustees (as at the Lions Club Meeting 9th April 2024)

Chris Offord	-- President
Margaret Trewick	-- Community Services Chairperson
Richard Nash	-- Treasurer
Geoff Bushell	-- Secretary
Peter Crook	-- Immediate Past President
Louise Blease	-- Member Trustee
Richard Short	-- Vice President

Independent Examiner – Michelle Wright MW Accounting.
Woodgate House. 5C Wood Street. Gateshead NE11 9NP

Bankers – Natwest. 4 Bridge Street, Morpeth. NE61 1NG

The fully audited accounts were presented by the Treasurer and approved by The Lions Club of Morpeth and recorded in the Minutes of Meeting on 9th April 2024.

The Lions Club of Morpeth

Registered Charity 1175272



Our Aims and Objectives

Our charity's objectives and purposes are set out in The Lions Club of Morpeth's Constitution and are to:

- 1) Promote the principles of good citizenship.
- 2) Encourage members to take an active interest in civic, cultural, social and moral welfare of the community.
- 3) Encourage service minded people to serve their community without personal reward.
- 4) Support youth to develop their skills to enable them to participate in society as mature and responsible individuals
- 5) Promote the voluntary sector to improve the conditions of life of people in local, national and International communities.
- 6) Promoting the relief of poverty in particular by providing humanitarian aid and disaster relief.
- 7) Promoting the advancement of health by preventing avoidable blindness, assisting disabled people to lead independent lives or helping to manage health issues.

Ensuring our work delivers our aims

We constantly review our aims, objectives and activities each year to ensure that we are focussing on the most effective means to raise funds and help local communities and individuals. This does change each year depending on circumstances and needs.

The review looks at the success of each activity and event and the benefit accomplished. As a result, less effective activities may be replaced by new events as we move forward.

We refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our success and planning for the future.

During the year, we raised finance from the public at a number of events as outlined in the Fundraising Report. We also held a street collection in order to fund immediate relief and assistance as a result of the Turkish Earthquake Disaster Appeal. All funds raised for this appeal were forwarded to LCIF. (Lions Clubs International)

The Club also increased its Environmental involvement in 2022 – 23 with a number of new initiatives and a joint venture with other local organisations. Full details are outlined in the Environmental Report.

The strategies we use in order to meet our objectives

Provide a range of club wide activities, events or donations that will give benefit to Youth, the General Community, Health or the elderly. The activity or organised events are tailored to meet the needs of that particular group. The following reports will provide fuller information on these activities and organised events that have taken place during the year.

The Lions Club of Morpeth

Registered Charity 1175272



Other organised events may be general fund raisers held in order to provide funds for local causes and families in need, especially towards Christmas where strong provision is made for Children and needy families in the local and outlying area.

A number of events will change from year to year depending on popularity and whether the Trustees feel that the event is likely to be supported by the public.

Since the Club is an integral part of Lions Club International Foundation, we are always mindful of International emergencies and disasters where immediate relief is necessary. As indicated in the various reports, Lions Club of Morpeth are always very active in organising street collections or other events in order to make significant donations to International Disaster Appeals in line with LCIF requests.

Of course it is not always about money and donations. This year Lions have been very actively involved in providing services to the community such as gardening assistance to a local organisation who provide facilities for the blind and partially sighted and to a local Community Hub.

How our activities deliver public benefit

More detail on how we deliver public benefit can be gained from the Community Services, Fundraising and Environment reports below.

Over the year, The Lions Club of Morpeth have responded to a wide range of needs from local community to National and International Disaster Relief.

Each request for help and each donation is carefully considered by the Community Services Committee and the Trustees entirely on its merits before being approved by the Club Membership.

The Focus of our Work

In 2022 – 2023 the Club carried out a wide range of successful events which are detailed in the following reports, which form part of this Annual Report.

Organisation of activities and events is the responsibility of the 'Fundraising Committee', supported by the full membership of the Club.

The 'Community Services' Report and the 'Fundraising Committee' Annual Report which follows (pages 7 & 8 respectively), provide greater detail on the events and fund raising activities that we have been able to complete during the year.

The President and Trustees thank all Members of the Club for their support in fundraising and social events throughout the year.

Lastly, sincere thanks must go to the generous public of Morpeth and outlying areas who have also given such strong and consistent support to the Club throughout the year.

Geoff Bushell
Secretary
Lions Club of Morpeth



PRESIDENTS REPORT FOR THE YEAR 2022 - 2023

First of all I would like to say how proud I was to be the first to to serve the Lion's Club of Morpeth as President for a fourth time. My year this time was so much less stressful and normal than my previous year as President. This was of course the year 2020/2021 which was obviously during the height of the COVID pandemic. That year all meetings were via zoom with no face to face meetings at all.

Whilst my role as President is to lead the Club I could not do that successfully without the support and hard work of fellow members, partners, friends and other local clubs in Morpeth.

We had a very successful year as a Club in many ways. The profile of the Club has hit new heights in recent times as our local community sees what we are achieving by donations to local charities and voluntary organisations.

Monies raised by local collections, donations and fundraising activities have once again been fantastic. We were able to recommence our Book Fair after a break of 3 years due to COVID restrictions. This has quickly become one of our major fundraiser and during 2022/2023 we have raised over £6250. What a tremendous result when you realise all books are sold for £1 and all books have been donated. It has now become an event that the people of Morpeth anxiously anticipate.

I would also like to highlight that because of the generous donations made by the good people of Morpeth and South East Northumberland and our supporters through Just Giving we were able to donate more than £4000 to LCIF to the Turkey and Syria Earthquake appeal.

The Club once again undertook to provide Christmas presents and essential clothing to circa 100 children. We liaise closely with Social Services and in particular the Crisis Team who provide numbers/ages of disadvantaged families/children to us. These children would be unlikely to receive any presents without Morpeth Lions. Additionally selection boxes were supplied to special needs schools. Whilst we utilise our own funds for these gifts we must thank the generous donations of toys from Dobbies, Lidl, The Works and local churches.

Finally whilst raising funds and undertaking charitable work is important we must not forget that members need to enjoy the fellowship of each other. This we do with our annual Chinese Banquet, Partners Night and our Annual Charter Dinner which was attended by 80 members and friends. Other ad hoc events were arranged during the year.

Therefore I am delighted to say that once again I enjoyed my year as President and what we achieved as a Club was down to the tremendous support of members, partners and friends.

*Peter Crook
President 2022/2023.
Lions Club of Morpeth*

The Lions Club of Morpeth

Registered Charity 1175272



COMMUNITY SERVICES REPORT 2022 / 2023

COMMUNITY SERVICE ACTIVITY

During this Lions year the Club have responded to a wide variety of community needs, both local, national and international in accordance with the Club's objectives, principles and priorities.

Major activities around the Lions Club core themes are summarised below.

COMMUNITY

The Club continued its significant support of the Wansbeck Valley Food Bank with a number of donations and in particular a donation to coincide with winter demand and the Christmas Period.

A number of Local Community Organisations were supported throughout the year with donations. This included a Domestic Abuse Refuge, various self help Centres, a Community Hub, a number of local schools and help for families in need.

Throughout the year the Club has worked closely with local support agencies to provide emergency assistance with items of furniture, bedding and household goods.

Message in a bottle was strongly supported and additional supplies were sourced to cover demand from North Tyneside Carers Centre.

Christmas time was especially busy with donations of food parcels, parcels of toys and clothes for children and selection boxes for local Special Schools.

The Local area was very active in support of Ukrainian Refugees and Lions in turn supported the Refugees via a donation for English lessons and a caravan holiday for a young Ukrainian Refugee family.

In addition to donations, practical help was always on hand with the planting of 3000 bulbs on the path to the local Railway Station and assistance with gardening at a nearby Organisation for blind and partially sighted.

YOUTH

Working closely with Social Services the Club was able to continue its long established tradition of providing Christmas parcels of toys and clothing for the children of local families in need. Because Lions are able to respond quickly, we are often required to help out at very short notice where there is extreme hardship involved.

We also sponsored one entrant in the Lions Clubs International Peace Poster Competition.

HEALTH

Throughout the year charities providing health services received donations from the Club including Tiny Lives, Samaritans of Northumberland, LIBRA (Blood cancer Charity) and Northumbria Community Enterprises. The Club also purchased a number of Message in a Bottle units for distribution to local Organisations who had asked Lions for this service.

Organisations such as The Great North Air Ambulance have been supported during the year and Blood Bikes are earmarked for a future donation. Both of these Organisations are expensive to operate and very appreciative of the ongoing donations from Lions.

SIGHT

The Morpeth Area Partially Sighted Group received a donation and the Morpeth Talking Newspaper was provided with editors and readers on a regular basis.

The Club continues the collection and recycling of unwanted spectacles for distribution to countries without adequate health provision as part of a nationwide Lions initiative.

A donation was also made to LCI Sightsavers.

The Lions Club of Morpeth

Registered Charity 1175272



INTERNATIONAL

Lions Clubs International Foundation (LCIF) provides substantial worldwide aid in response to humanitarian crises. This aid is distributed via local Lions Clubs. The Club was able to support LCIF on a number of occasions throughout the year in particular The Turkish & Syria Earthquake and the Ukrainian Appeal.

Lion Margaret Trewick
Community Services Chairman

FUNDRAISING REPORT 2022 / 2023

In line with previous years, The Lions Club of Morpeth followed its successful program of events, and were as always prepared to raise funds at short notice in response to both National and International emergencies.

Additionally, members continue to support other local organisations with their fundraising in the local area.

Our main fundraising events are listed below:

- 1) Book fairs.
- 2) Charity Banquet evenings.
- 3) Wine tasting evenings.
- 4) Rugby Club fireworks collection.
- 5) Supermarket collections.
- 6) Food tasting evenings.
- 7) Local community event collections.
- 8) Local Dance/Theatre collections after performances.
- 9) We continue to receive great support from local businesses that have our collecting cans in their premises.
- 10) Our club annual Football score predictor.
- 11) Private sponsors for events.
- 12) At short notice we held a street collection in aid of The Lions International Disaster appeal following the Turkish Earthquake.
- 13) We continue to receive donations from private individuals.

Graham Tait
Fundraising Chairman
2022/2023

The Lions Club of Morpeth

Registered Charity 1175272



ENVIRONMENT REPORT 2022 / 2023

Last year saw two new initiatives taking shape, one at Morpeth Station and one at Vision Northumberland (previously the County Blind Association) premises in Morpeth. The Station initiative is a joint venture with the Greater Morpeth Development Trust and Rotary. The venture saw the building of two raised shrub and flower beds, surrounded by decorative aggregate at the front of the railway station. This year the three organisations have taken it in turns to maintain the area as well as establishing an adjoining rockery bed leading to the south bound platform. Flower tubs on the platforms have been restored and planted up. The path from town to the north bound platform has been cleared and spring bulbs planted alongside. The Club already has an ongoing project to maintain the gardens at Vision Northumberland. There was a rear garden laid out as a homage to the 16th century botanist William Turner. Unfortunately it was of little use to the visually impaired. The Lions cleared the area of wooden structures and shrubs ready for the area to be professionally landscaped. The Club also secured a grant from the Co-op Community Initiative Fund to refurbish the area. The landscaping work is planned to take place over the winter of 2023/24. A new initiative for this year was the creation of a vegetable and herb garden at the Pegswood Community Hub. Two areas were cleared and raised beds established. Plants and soil were donated by Dobbies Garden Centre. The produce is to be used in the Hub's Community kitchen which provides lunches for local residents. The Club continues to maintain its William Turner Woodland Bank at Carlisle Park although this has largely been undertaken by the local authority Parks Team. The Club also planted an oak tree within the Park to celebrate its 50 year anniversary.

Chris Offord
Environmental Officer
Lions Club of Morpeth



TREASURERS ANNUAL REPORT & ACCOUNTS FOR THE YEAR 2022 - 2023

The trustees are pleased to present their annual trustee financial statements of the charity for the year ended 30 June 2023.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

Full sets of accounts were presented to the Lions Club of Morpeth on 9th of April 2024 and were approved by the Club. This approval was recorded in the Minutes of that Meeting.

Financial Review of the Year:

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £27,187 (2022: £37,058) of which £5,780 was restricted (2022: £16,852) and expenditure of £29,845 (2022: £32,550) of which £5,780 was restricted (2022: £16,852). There was an operating deficit of £2,658 (2022: £4,508) of which a £0 was restricted (2022: £0).

At 30 June 2023 the Charity had net assets of £8,665 (2022: £11,323) of which £0 was restricted (2022: £0).

Reserves policy/Going concern

The Trustees consider the level of reserves, £8,665 (2022: £11,323), prudent for the Charity at this time. Our Reserves Policy is reviewed annually.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of volunteers, clients and beneficiaries. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards

The Lions Club of Morpeth

Registered Charity 1175272



(United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements 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 that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 9th April 2024 and signed on their behalf by:

Richard Nash

A handwritten signature in black ink that reads 'Richard Nash'. The signature is written in a cursive style with a large, stylized 'R'.

Treasurer – Lions Club of Morpeth

The Lions Club of Morpeth

Registered Charity 1175272



THE LIONS CLUB OF MORPETH

REPORT AND FINANCIAL STATEMENTS

For the year ended 30 June 2023

Charity Number 1175272

The Lions Club of Morpeth

Registered Charity 1175272



THE LIONS CLUB OF MORPETH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 30 June 2023

I report on the financial statements of The Lions Club of Morpeth for the year ended 30 June 2023.

Respective responsibilities of 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures 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 examiner's 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 explanations 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

I 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.

Michelle Wright
MW Accounting, Bookkeeping & Training
Woodgate House
5c Wood Street
Gateshead NE11
9NP
Date: 17/04/2024

A handwritten signature in black ink, appearing to read 'Michelle Wright'.

The Lions Club of Morpeth

Registered Charity 1175272



THE LIONS CLUB OF MORPETH RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 30 June 2023

	notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Receipts					
Donations and legacies	5	7,016	-	7,016	4,982
Charitable activities	6	11,508	5,780	17,288	29,782
Other trading activities	7	2,873	-	2,873	2,294
Investments	8	10	-	10	-
Total income		21,407	5,780	27,187	37,058
Payments					
Charitable activities					
Operation of the charity	9	24,065	5,780	29,845	32,550
Total expenditure		24,065	5,780	29,845	32,550
Net movement of funds		(2,658)	-	(2,658)	4,508
Reconciliation of funds					
Total funds brought forward		11,323	-	11,323	6,815
Total funds carried forward		8,665	-	8,665	11,323

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 16 to 22 form an integral part of these accounts.

The Lions Club of Morpeth

Registered Charity 1175272



THE LIONS CLUB OF MORPETH

STATEMENT OF ASSETS AND LIABILITIES

As at 30 June 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	Notes	£	£	£
Cash funds				
Current account		8,665	-	8,665
Total cash funds		8,665	-	11,323
Assets retained				
Fixed asset purchase	9	1,200	-	-
Total assets		1,200	-	-
Liabilities				
Accountancy and independent examination	10	200	-	-
Uncleared cheques		650	-	-
Total assets		850	-	-

The notes on pages 16 to 22 form an integral part of these accounts.

These financial statements were approved by the Board on: 9th April 2024

and are signed on its behalf by:

Richard Nash
Treasurer

Richard Nash

THE LIONS CLUB OF MORPETH

NOTES TO THE FINANCIAL STATEMENTS

For year ended 30 June 2023

1 Accounting Policies

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

2 Basis of accounting

2.1 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £8,665 and has already secured a significant amount of funding for the current year.

The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. The Trustees are of the view that the immediate future of the charity, for the next 12 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the receipt.

3.2 Grants and donations

Income from government and other grants are recognised when the charity has received the funds.

3.3 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular aspects of the charity's work or for specific projects being undertaken by the charity.

4 Payments and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of promoting the relief of poverty in particular by providing humanitarian aid and disaster relief as well as other activities undertaken to further the purposes of the charity and their associated support costs

The Lions Club of Morpeth

Registered Charity 1175272



4.3 Governance and support costs

Support costs have been allocated between governance cost and other support.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

4.5 Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

The Lions Club of Morpeth

Registered Charity 1175272



Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
5 Donations and legacies				
Donations and Gift Aid	7,016	-	7,016	4,982
	<u>7,016</u>	<u>-</u>	<u>7,016</u>	<u>4,982</u>
6 Charitable activities				
<u>Income from fundraising activities</u>				
Fundraising events	10,508	-	10,508	12,198
Ukraine	-	2,000	2,000	16,852
Mulan	1,000	-	1,000	732
Earthquake	-	3,780	3,780	-
	<u>11,508</u>	<u>5,780</u>	<u>17,288</u>	<u>29,782</u>
7 Other trading activities				
Membership Subscriptions	2,873	-	2,873	2,232
Other income	-	-	-	62
	<u>2,873</u>	<u>-</u>	<u>2,873</u>	<u>2,294</u>
8 Income from investments				
Bank interest	10	-	10	-
	<u>10</u>	<u>-</u>	<u>10</u>	<u>-</u>

Receipts were £27,187 (2022: £37,058) of which £21,407 was unrestricted or designated (2022: £20,206) and £780 was restricted (2022: £16,852)

The Lions Club of Morpeth

Registered Charity 1175272



Analysis of payments on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
9 Charitable payments				
<u>Direct costs</u>				
Donations made	7,319	-	7,319	9,476
Ukraine fundraiser	500	2,000	2,500	17,500
Earthquake funds	500	3,780	4,280	-
Fundraising activities	5,252	-	5,252	3,213
Events	4,347	-	4,347	682
Project equipment	980	-	980	-
Venue hire	760	-	760	-
<u>Support costs</u>				
Membership costs	2,399	-	2,399	1,679
Website costs	127	-	127	-
Postage & carriage	59	-	59	-
Insurance	140	-	140	-
Professional fees	444	-	444	-
Bank charges	38	-	38	-
<u>Asset and investment purchase</u>				
Purchase of fixed asset	1,200	-	1,200	-
	<u>24,065</u>	<u>5,780</u>	<u>29,845</u>	<u>32,550</u>

Payments on charitable activities were £29,845 (2022: £32,550) of which £24,065 was unrestricted or designated (2022: £15,698) and £5,780 was restricted (2022: £16,852)

10 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	200	-
	<u>200</u>	<u>-</u>

There were no other fees paid to the examiner (2022: £nil)

11 Analysis of staff costs and the cost of key management personnel

No employee received remuneration above £60,000 (2022: nil)

The key management personnel of the charity, comprise the trustees. The total employee benefits of the key management personnel of the charity were £nil (2022: £nil).

The Lions Club of Morpeth

Registered Charity 1175272



12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

14 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank and in hand	8,665	11,323
	<u>8,665</u>	<u>11,323</u>

15 Events after the end of the reporting period

No events requiring adjustment to the accounts have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

The Lions Club of Morpeth

Registered Charity 1175272



16 Analysis of charitable funds

Analysis of movements in unrestricted funds For the year ended 31 December 2022

brought forward	Fund balances		Incoming resources	Resources expended	Transfers	Fund balances carried forward
		£	£	£	£	£
Unrestricted funds						
General unrestricted fund		11,323	21,407	(24,065)	-	8,665
Totals		11,323	21,407	(24,065)	-	8,665

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Ukraine fundraiser	-	2,000	(2,000)	-	-
Earthquake fundraiser	-	3,780	(3,780)	-	-
Totals	-	5,780	(5,780)	-	-

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Ukraine fundraiser To provide support to the Ukraine fund
 Earthquake fundraiser To provide support to the Earthquake fund

The Lions Club of Morpeth

Registered Charity 1175272



17 Capital commitments

As at 30 June 2023, the charity had no capital commitments (2022: £nil)

18 Analysis of net assets between funds

	Unrestricted Funds £	Total 2023 £
Cash at bank and in hand	8,665	8,665
	<u>8,665</u>	<u>8,665</u>

	Unrestricted Funds £	Total 2022 £
Cash at bank and in hand	11,323	11,323
	<u>11,323</u>	<u>11,323</u>

Report Ends