

EASINGWOLD DISTRICT LIONS CLUB CIO

(Charity Number 1178035)

**FINANCIAL ACCOUNTS
&
INDEPENDENT EXAMINERS REPORT**

For the year ended 30 June 2022

TRUSTEES

President

John Sutherland

Secretary

Lion Linda Walton

Treasurer

Lion Tina Wilding

BANKERS

Barclays Bank plc, Easingwold, York

EASINGWOLD DISTRICT LIONS CLUB

Independent Examiner's Report to the Trustees of Easingwold District Lions Club

I report to the trustees on my examination of the accounts of the above charity ("the Club") for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees, 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 Club'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 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 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.

Examiner: Hayden Priest
Chartered Accountant

UHY Calvert Smith
Heritage House, Murton Way,
York, YO19 5UW

Date 24 April 2023

EASINGWOLD DISTRICT LIONS CLUB

Independent Examiner's Report

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Lion's Purposes, Code of Ethics

EASINGWOLD DISTRICT LIONS CLUB

RECEIPTS AND PAYMENTS ACCOUNT
For the year ended 30 June 2022

	2022				2021
	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>Unrestricted Funds</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£	£
Receipts					
Administration Revenue Account (Page 2)	-	-	849	849	517
Activities Revenue Account (Page 3)	-	-	12,429	12,429	7,388
Total Receipts	-	-	13,278	13,278	7,905
District, Multiple District and International dues and joining fees (Page 2)	-	-	1,135	1,135	1,298
Administration Account Expenses (Page 2)	-	-	455	455	90
Activities Expenses (Page 3)	-	-	12,195	12,195	12,205
Total Payments	-	-	13,785	13,785	13,592
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	-	-	(507)	(507)	(5,688)
Funds brought forward at 1 July 2021	-	5,122	16,774	21,897	27,585
Transfer to unrestricted funds	-			-	-
Transfer to Sleigh Renewal Funds	-	500	(500)	-	-
Funds carried forward at 30 June 2022	-	5,622	15,767	21,390	21,897

EASINGWOLD DISTRICT LIONS CLUB**ADMINISTRATION REVENUE ACCOUNT****For the year ended 30 June 2022**

	2022		2021	
	£	£	£	£
INCOME				
Subscriptions		805		455
<u>Less</u> Dues & Joining Fees		1,135		1,298
[International, Multiple District & District]				
		<hr/>		<hr/>
		(330)		(843)
 Charter Dinner				-
Donations - members		16		62
Member donations from book sale,quiz,marshalling		-		-
Miscellaneous		-		-
Trips, social		28		-
		<hr/>		<hr/>
		(286)		(781)
 EXPENDITURE				
Charter Dinner (deposit refunds)	43		-	
Fees/licences	103		-	
Clothing, badges	-		-	
Room hire & Storage	258		-	
Stationery/photocopying/postage etc.			-	
Trips, social			-	
Miscellaneous	52		90	
		<hr/>		<hr/>
		(455)		(90)
 SURPLUS/(DEFICIT) OF INCOME				
OVER EXPENDITURE		(741)		(871)
 Accumulated balance at 01 July 2021		938		1,809
		<hr/>		<hr/>
 ACCUMULATED BALANCE at 30 JUNE 2022		197		938
		<hr/> <hr/>		<hr/> <hr/>

EASINGWOLD DISTRICT LIONS CLUB

ACTIVITIES REVENUE ACCOUNT
For the year ended 30 June 2022

	2022			2021
	<u>Restricted</u> <u>Funds</u>	<u>Designated</u> <u>Funds</u>	<u>Unrestricted</u> <u>Funds</u>	<u>TOTAL</u>
	£		£	£
INCOME				
<u>From Voluntary Sources</u>				
Donations	-	-	2,509	394
Gift Aid claim	-	-	-	2,425
Fund raising events [see Note 2.]	-	-	7,689	2,479
Income regarding Other Expenditure [see Note 3.]	-	-	2,230	2,088
<u>From Assets</u>				
Bank Interest (Deposit a/c)	-	-	0	1
<u>Total Receipts</u>	-	-	12,429	7,388
EXPENDITURE				
Fund raising events [see Note 2.]	-	-	456	165
Direct Charitable Expenditure [see Note 6.]	-	-	6,159	5,415
Other Expenditure [see Note 3.]	-	-	5,580	6,625
	-	-	12,195	12,205
Surplus/(Deficit) of Income over Expenditure for the year	-	-	234	(4,817)
Accumulated balance as at 1 July 2021	-	5,122	15,837	25,776
Transfer to/from Sleigh Renewal Funds		500	(500)	-
Accumulated balance at 30 June 2022	-	5,622	15,571	20,959

EASINGWOLD DISTRICT LIONS CLUB**BALANCE SHEET****For the year ended 30 June 2022**

		2022		2021	
		£	£	£	£
FIXED ASSETS	<u>Note</u>				
Tangible Assets	7		4,310		4,525
ACCOUNTS RECEIVABLE					
BALANCES AT BANK					
Administration Current Account		624		1,122	
Activities Trust Current Account		16,450		11,320	
Activities Trust Premium Account		-		4,924	
			17,074		17,366
Petty Cash - Administration		6		6	
Petty Cash - Activities		-		-	
			6		6
ACCOUNTS PAYABLE:			-		-
TOTAL ASSETS LESS LIABILITIES			21,390		21,897
REPRESENTED BY:					
Surplus/(Deficit) on Administration Revenue Account			197		938
Surplus on Summary Activities Revenue Account			15,571		15,837
Suplus on Sleigh Renewal Funds			5,622		5,122
TOTAL FUNDS			21,390		21,897

Approved: Date: 22 April 2023**President: John Sutherland****Treasurer: Tina Wilding**

EASINGWOLD DISTRICT LIONS CLUB

NOTES TO THE ACCOUNTS

For the year ended 30 June 2022**Note 1. Basis of Preparation**

The financial statements have been prepared on a receipts and payments basis.

From 1 July 2018 the Club is treated as a CIO (Charitable Incorporated Organisation)

Note 2. Fund Raising and Other Events

	<u>Income</u>	<u>Expenditure</u>	<u>Surplus</u>
	£	£	£
Activities - Restricted Funds			
	-	-	-
Totals	<u>-</u>	<u>-</u>	<u>-</u>
Activities - Unrestricted Funds	£	£	£
Summer Fair - 2020 including returned deposits			-
Santa's Sleigh	6,035	100	5,935
Easter Eggs	1,654	356	1,298
			-
Totals	<u>7,689</u>	<u>456</u>	<u>7,233</u>

Note 3. Activities - other expenditure

	£	£	£
			-
Community service outings and events		917	917
Mileage/Travel		175	175
Fish and Chips	2,230	3,745	1,514
Sundry equipment repairs		89	89
Postage, stationery, advertising, copying etc.		438	438
Depreciation		215	215
Totals	<u>2,230</u>	<u>5,580</u>	<u>3,350</u>

Note 4. Activities - Designated expenditure

	£	£	£
Sleigh repairs			
Sleigh insurance			
Sleigh Fuel			
	<u>-</u>	<u>-</u>	<u>-</u>

Note 5. Trustees Expenses

Trustees were only reimbursed for specific charitable expenses - no other expenses were paid in this year and last.

EASINGWOLD DISTRICT LIONS CLUB**DIRECT CHARITABLE EXPENDITURE****For the year ended 30 June 2022**

Note 6. Direct Charitable Expenditure		£
1	Alne Cricket Club	100
2	Easingwold Youth Council	100
3	Filey Holiday money	405
4	A Fundell - Raleigh Trip	500
5	Reclining chair	779
6	Easingwold Town Council	75
7	Singing for All	350
8	Spreinghill Court - Bench	400
9	Skelton Parish Council	60
10	Kurts Club	240
11	Hambleton Quilters	100
12	Royal British Legion	100
13	Easingwold Town Band	100
14	LCI Medic Alert	600
15	LCI Ukraine	2000
16	Scouts	250
Total		<u><u>6,159.00</u></u>

Note 7. - 2021 Income

It was noted, after the accounts were finalised for the year ended 30 June 2021, £2,425 was recorded as Gift Aid income rather than a charitable expenditure grant that had been returned to the Lions, due to the equipment not being purchased that the grant was made for.

EASINGWOLD DISTRICT LIONS CLUB

NOTES TO THE ACCOUNTS

For the year ended 30 June 2022

Note 8. Tangible Assets

	<u>Regalia</u>	<u>Equipment</u>	<u>Battricar's</u> <u>W/chairs</u>	<u>Santa's</u> <u>Sleigh</u>	<u>TOTAL</u>
	£	£	£	£	£
COST					
at 1 July 2021	95	5,550	-	2,986	8,631
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Scrapped items	-	-	-	-	-
at 30 June 2022	95	5,550	-	2,986	8,631
DEPRECIATION					
at 1 July 2021	95	2,695	-	1,316	4,106
Charge for the year	-	170	-	45	215
Scrapped items	-	-	-	-	-
at 30 June 2022	95	2,865	-	1,361	4,321
NET BOOK VALUE					
At 30 June 2022	-	2,685	-	1,625	4,310
At 30 June 2021	-	2,855	-	1,670	4,525

Note

The rate of depreciation charge is based on the treasurer's estimate of the useful life of the assets.

No items were sold or disposed of in the year.

LIONS CLUB INTERNATIONAL PURPOSES

- To create and foster a spirit of understanding among the peoples of the world.
- To promote the principles of good government and good citizenship.
- To take an active interest in civic, cultural, social and moral welfare of the community.
- To unite the clubs in the bonds of friendship, good fellowship and mutual understanding.
- To provide a forum for the open discussion of all matters of public interest; provided, however, that partisan politics and sectarian religion shall not be debated by club members.
- To encourage service-minded people to serve their community without personal financial reward, and to encourage efficiency and promote high ethical standards in commerce, industry, professions, public works and private endeavours.

MISSION STATEMENT

To create and foster a spirit of understanding among all people for humanitarian needs by providing voluntary services through community involvement and international cooperation.

LIONS

Code of Ethics

- To show my faith in the worthiness of my vocation by industrious application to the end that I may merit a reputation for quality of service.
- To seek success and to demand all fair remuneration or profit as my just due, but to accept no profit or success at the price of my own self-respect lost because of unfair advantage taken or because of questionable acts on my part.
- To remember that in building up in my business it is not necessary to tear down another's; to be loyal to my clients or customers and true to myself.
- Whenever a doubt arises as to the right or ethics of my position or action towards others, to resolve such doubt against myself.
- To hold friendship as an end and not a means. To hold that true friendship exists not on account of the service performed by one to another, but that true friendship demands nothing but accepts service in the spirit in which it is given.
- Always bear in mind my obligations as a citizen to my nation, my state and my community, and to give them my unswerving loyalty in word, act and deed. To give them freely of my time, labour and means.
- To aid others by giving my sympathy to those in distress, my aid to the weak and my substance to the needy.
- To be careful with my criticism and liberal with my praise; to build up and not destroy.