

**EASINGWOLD DISTRICT LIONS CLUB CIO**

**(Charity Number 1178035)**

**FINANCIAL ACCOUNTS  
&  
INDEPENDENT EXAMINERS REPORT**

**For the year ended 30 June 2023**

**TRUSTEES**

**President**

**John Sutherland**

**Shelagh Kenny – from July 23**

**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 2023.

#### **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 22 April 2024

**EASINGWOLD DISTRICT LIONS CLUB**

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**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 2023**

	2023			2022	
	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>Unrestricted Funds</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£	£
<b>Receipts</b>					
Administration Revenue Account (Page 2)	-	-	1,725	1,725	849
Activities Revenue Account (Page 3)	-	-	18,093	18,093	12,429
<b>Total Receipts</b>	-	-	19,818	19,818	13,278
District, Multiple District and International dues and joining fees (Page 2)	-	-	1,135	1,135	1,135
Administration Account Expenses (Page 2)	-	-	739	739	455
Activities Expenses (Page 3)	-	-	12,207	12,207	12,195
<b>Total Payments</b>	-	-	14,081	14,081	13,785
<b>SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE</b>	-	-	5,736	5,736	(507)
Funds brought forward at 1 July 2022	-	5,622	15,768	21,390	21,897
Transfer to unrestricted funds	-			-	-
Transfer to Sleigh Renewal Funds	-	-	-	-	-
Funds carried forward at 30 June 2023	-	5,622	21,504	27,126	21,390

**EASINGWOLD DISTRICT LIONS CLUB****ADMINISTRATION REVENUE ACCOUNT****For the year ended 30 June 2023**

	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>				
Subscriptions		1,055		805
<u>Less</u> Dues & Joining Fees		1,135		1,135
[International, Multiple District & District]				
		(80)		(330)
Charter Dinner		-		-
Donations - members		20		16
Member donations from book sale,quiz,marshalling		-		-
Miscellaneous		-		-
Trips, social and events		650		28
		590		(286)
<b>EXPENDITURE</b>				
Charter Dinner (deposit refunds)	45		43	
Fees/licences	98		103	
Clothing, badges	-		-	
Room hire & Storage	342		258	
Stationery/photocopying/postage etc.	4			
Trips, social and events	137			
Mileage	47		-	
Miscellaneous	66		52	
		(739)		(455)
<b>SURPLUS/(DEFICIT) OF INCOME</b>				
<b>OVER EXPENDITURE</b>		(149)		(741)
Accumulated balance at 01 July 2022		197		938
<b>ACCUMULATED BALANCE at 30 JUNE 2023</b>		48		197

## EASINGWOLD DISTRICT LIONS CLUB

**ACTIVITIES REVENUE ACCOUNT**  
**For the year ended 30 June 2023**

				2023	2022
	<u>Restricted</u>	<u>Designated</u>	<u>Unrestricted</u>		
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>INCOME</b>	<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>
<u>From Voluntary Sources</u>					
Donations	-	-	213.17	213	2,509
Gift Aid claim	-	-	2,812.93	2,813	-
Fund raising events [ see Note 2. ]	-	-	13,946.64	13,947	7,689
Income regarding Other Expenditure [ see Note 3. ]	-	-	1,120.00	1,120	2,230
<u>From Assets</u>					
Bank Interest (Deposit a/c)	-	-	-	-	0
<u>Total Receipts</u>	-	-	18,093	18,093	12,429
<b>EXPENDITURE</b>					
Fund raising events [ see Note 2. ]	-	-	905	905	456
Direct Charitable Expenditure [ see Note 6. ]	-	-	5,855	5,855	6,159
Other Expenditure [ see Note 3. ]	-	-	5,447	5,447	5,580
	-	-	12,207	12,207	12,195
<b>Surplus/(Deficit) of Income over Expenditure for the year</b>	-	-	5,886	5,886	234
Accumulated balance as at 1 July 2022	-	5,622	15,571	21,193	20,959
Transfer to/from Sleigh Renewal Funds		-	-	-	-
Accumulated balance at 30 June 2023	-	5,622	21,456	27,078	21,193

**EASINGWOLD DISTRICT LIONS CLUB****BALANCE SHEET****For the year ended 30 June 2023**

		<b>2023</b>		<b>2022</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>	<b><u>Note</u></b>				
Tangible Assets	8		4,095		4,310
<b>ACCOUNTS RECEIVABLE</b>					
<b>BALANCES AT BANK</b>					
Administration Current Account		975		624	
Activities Trust Current Account		22,056		16,450	
Activities Trust Premium Account		-		-	
			23,031		17,074
Petty Cash - Administration		-		6	
Petty Cash - Activities		-		-	
			-		6
ACCOUNTS PAYABLE:			-		-
<b>TOTAL ASSETS LESS LIABILITIES</b>			<b>27,126</b>		<b>21,390</b>
<b>REPRESENTED BY:</b>					
Surplus/(Deficit) on Administration Revenue Account		48		197	
Surplus on Summary Activities Revenue Account		21,456		15,571	
Suplus on Sleigh Renewal Funds		5,622		5,622	
<b>TOTAL FUNDS</b>			<b>27,126</b>		<b>21,390</b>

**Approved:                      Date: 22 April 2024****President:                      Shelagh Kenny****Treasurer:                      Tina Wilding**

# EASINGWOLD DISTRICT LIONS CLUB

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2023

### 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>
	£	£	£
<b>Activities - Restricted Funds</b>			
	-	-	-
Totals	<u>-</u>	<u>-</u>	<u>-</u>
<b>Activities - Unrestricted Funds</b>	£	£	£
Summer Fair	37	43	(5)
Santa's Sleigh	11,793	485	11,308
Easter Eggs	2,116	378	1,739
			-
Totals	<u>13,947</u>	<u>905</u>	<u>13,041</u>

### Note 3. Activities - other expenditure

	£	£	£
			-
Community service outings and events - Note 7		2,179	2,179
Mileage/Travel	140	675	535
Fish and Chips	980	985	5
Sundry equipment repairs		180	180
Postage, stationery, advertising, copying etc.		825	825
Room hire		229	229
Miscellaneous		157	157
Depreciation		215	215
Totals	<u>1,120</u>	<u>5,447</u>	<u>4,327</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 2023****Note 6. Direct Charitable Expenditure**

		£
1	Filey holiday money	430
2	Cozie Youth Club	200
3	Mobility Scooter	200
4	LCI - Turkey/Syria	1000
5	Alne Rainbows	250
6	Nolan Trust curry night	100
7	LCI Martin House	1325
8	Alne Cricket Club	50
9	LCI Medic Alert	600
10	Scout - Jamboree	400
11	Easingwold Town Band	250
12	Singing For All	150
13	ATC	150
14	Easingwold Scouts	150
15	Easingwold & Raskelf PCC	150
16	Make a Wish UK	400
17	York Hospital Trust	50
	Total	<u><u>5,855.00</u></u>

**Note 7. Community Service and Events**

	£
Bench plaque	36
Thirsk Lions refund	188
Coxwold defibrillator	224
Chromebook	188
Coronation banners	249
School litter picking	74
Christmas tree - St Monicas and Easingwold Town Council	260
Food parcels	553
Springhill & RDA BBQs	407
	<u><u>2,179</u></u>

**EASINGWOLD DISTRICT LIONS CLUB****NOTES TO THE ACCOUNTS****For the year ended 30 June 2023****Note 8. Tangible Assets**

	<u>Regalia</u>	<u>Equipment</u>	<u>Santa's Sleigh</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>COST</b>				
at 1 July 2022	95	5,550	2,986	8,631
Additions	-	-	-	-
Disposals	-	-	-	-
Scrapped items	-	-	-	-
at 30 June 2023	<u>95</u>	<u>5,550</u>	<u>2,986</u>	<u>8,631</u>
<b>DEPRECIATION</b>				
at 1 July 2022	95	2,865	1,361	4,321
Charge for the year	-	170	45	215
Scrapped items	-	-	-	-
at 30 June 2023	<u>95</u>	<u>3,035</u>	<u>1,406</u>	<u>4,536</u>
<b>NET BOOK VALUE</b>				
At 30 June 2023	-	2,515	1,580	4,095
At 30 June 2022	-	2,685	1,625	4,310

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.