

**EASINGWOLD DISTRICT LIONS CLUB CIO**

**(Charity Number 1178035)**

**FINANCIAL ACCOUNTS  
&  
INDEPENDENT EXAMINERS REPORT**

**For the year ended 30 June 2024**

**TRUSTEES**

**President**

**John Sutherland**

**Sheelah 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 2024.

#### **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 16 April 2025

# **EASINGWOLD DISTRICT LIONS CLUB**

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## **Independent Examiner's Report**

### **Page**

## **Financial Statements**

Receipts and payments account	1
Administration Revenue account	2
Activities Revenue account	3
Balance sheet	4
Notes to the accounts	5 - 7

## **Lion's Purposes, Code of Ethics**

**EASINGWOLD DISTRICT LIONS CLUB****RECEIPTS AND PAYMENTS ACCOUNT****For the year ended 30 June 2024**

	<b>2024</b>			<b>2023</b>	
	<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)	-	-	3,979	3,979	1,725
Activities Revenue Account (Page 3)	-	-	18,196	18,196	18,093
<b>Total Receipts</b>	-	-	22,175	22,175	19,818
District, Multiple District and International dues and joining fees (Page 2)	-	-	1,207	1,207	1,135
Administration Account Expenses (Page 2)	-	-	2,319	2,319	739
Activities Expenses (Page 3)	-	1,094	18,286	19,380	12,207
<b>Total Payments</b>	-	1,094	21,813	22,907	14,081
<b>SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE</b>	-	(1,094)	362	(732)	5,736
Funds brought forward at 1 July 2023	-	5,622	15,768	27,126	21,390
Transfer to unrestricted funds	-	-	-	-	-
Transfer to Sleigh Renewal Funds	-	-	-	-	-
<b>Funds carried forward at 30 June 2024</b>	-	4,528	16,129	26,394	27,126

**EASINGWOLD DISTRICT LIONS CLUB****ADMINISTRATION REVENUE ACCOUNT**  
**For the year ended 30 June 2024**

	<b>2024</b>		<b>2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>				
Subscriptions		670		1,055
<u>Less</u> Dues & Joining Fees		1,207		1,135
[International, Multiple District & District]				
		<hr/>		<hr/>
		(537)		(80)
Charter Dinner		1,605		-
Donations - members		109		20
Member donations from events		955		-
Trips, social and events		640		650
		<hr/>		<hr/>
		2,771		590
<b>EXPENDITURE</b>				
Charter Dinner (deposit refunds)	1,658		45	
Fees/licences	98		98	
Clothing, badges	-		-	
Room hire & Storage	313		342	
Stationery/photocopying/postage etc.	18		4	
Trips, social and events	232		137	
Mileage	-		47	
Miscellaneous	-		66	
		<hr/>		<hr/>
		(2,319)		(739)
<b>SURPLUS/(DEFICIT) OF INCOME</b>				
<b>OVER EXPENDITURE</b>		452		(149)
Accumulated balance at 01 July 2023		48		197
		<hr/>		<hr/>
<b>ACCUMULATED BALANCE at 30 JUNE 2024</b>		500		48
		<hr/> <hr/>		<hr/> <hr/>

## EASINGWOLD DISTRICT LIONS CLUB

**ACTIVITIES REVENUE ACCOUNT**  
**For the year ended 30 June 2024**

				2024	2023
	<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>					
<u>From Voluntary Sources</u>					
Donations	-	-	487	487	213
Gift Aid claim	-	-	2,030	2,030	2,813
Fund raising events [ see Note 2. ]	-	-	15,079	15,079	13,947
Income regarding Other Expenditure [ see Note 3. ]	-	-	600	600	1,120
<u>From Assets</u>					
Bank Interest (Deposit a/c)	-	-	-	-	-
<u>Total Receipts</u>	-	-	18,196	18,196	18,093
<b>EXPENDITURE</b>					
Fund raising events [ see Note 2. ]	-	-	1,492	1,492	905
Direct Charitable Expenditure [ see Note 6. ]	-	-	10,521	10,521	5,855
Other Expenditure [ see Note 3. ]	-	1,094	6,273	7,367	5,447
	-	1,094	18,286	19,380	12,207
<b>Surplus/(Deficit) of Income over Expenditure for the year</b>	-	(1,094)	(90)	(1,184)	5,886
Accumulated balance as at 1 July 2023	-	5,622	21,458	27,080	21,193
Transfer to/from Sleigh Renewal Funds	-	-	-	-	-
Accumulated balance at 30 June 2024	-	4,528	21,368	25,896	27,078

**EASINGWOLD DISTRICT LIONS CLUB****BALANCE SHEET****For the year ended 30 June 2024**

		2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>	<u>Note</u>				
Tangible Assets	8		3,880		4,095
<b>ACCOUNTS RECEIVABLE</b>					
<b>BALANCES AT BANK</b>					
Administration Current Account		1,242		975	
Activities Trust Current Account		21,274		22,056	
Activities Trust Premium Account		-		-	
			22,516		23,031
Petty Cash - Administration		-		-	
Petty Cash - Activities		-		-	
			-		-
ACCOUNTS PAYABLE:			-		-
<b>TOTAL ASSETS LESS LIABILITIES</b>			<b>26,396</b>		<b>27,126</b>
<b>REPRESENTED BY:</b>					
Surplus/(Deficit) on Administration Revenue Account			500		48
Surplus on Summary Activities Revenue Account			21,368		21,456
Suplus on Sleigh Renewal Funds			4,528		5,622
<b>TOTAL FUNDS</b>			<b>26,396</b>		<b>27,126</b>

**Approved:**                      **Date: 16 April 2025****President:**                      **Shelagh Kenny** \_\_\_\_\_**Treasurer:**                      **Tina Wilding** \_\_\_\_\_

# EASINGWOLD DISTRICT LIONS CLUB

## NOTES TO THE ACCOUNTS

**For the year ended 30 June 2024**

### **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	-	-	-
<b>Activities - Unrestricted Funds</b>	£	£	£
Summer Fair	2,286	571	1,715
Santa's Sleigh	11,287	477	10,810
Easter Eggs	1,507	445	1,062
Totals	15,079	1,492	13,587

### **Note 3.**      **Activities - other expenditure**

	£	£	£
Community service outings and events - Note 7	-	3,419	3,419
Mileage/Travel	-	513	513
Sundry equipment repairs	-	159	159
Postage, stationery, advertising, copying etc.	-	1,152	1,152
Sumup, Wifi to use	7	258	251
Lottery license	-	20	20
Depreciation	-	215	215
Sleigh insurance	-	538	538
Chapman Medd	300	-	(300)
Book & market sales	13	-	(13)
Charter dinner	280	-	(280)
Totals	600	6,273	5,674

### **Note 4.**      **Activities - Designated expenditure**

	£	£	£
Sleigh repairs	-	1,094	-
	-		-
Sleigh Fuel	-	-	-
	-	1,094	-

### **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 2024****Note 6. Direct Charitable Expenditure**

£

1	1st Galtres Brownies	100
2	1st Galtres Rainbows	100
3	Alison Jackson Mums Group	100
4	Alne Cricket Club	50
5	Easingwold ATC	150
6	Barkers Of Huby	500
7	Crayke Gardens	500
8	Easingwold Primary School	500
9	Easingwold Town AFC	500
10	Handicapped Children	500
11	Hustwaite School	500
12	Linton On Ouse School	500
13	Lion Keith Ogley - Coast to Coast for MacMillan	200
14	Newton On Ouse Pc	200
15	Parkinsons Uk	300
16	Riding For The Disabled	250
17	Scarborough Hospital Trust	500
18	Stillington Cricket Club	500
19	Stillington Primetime	410
20	Sutton On Forest School	500
21	Tollerton Allotments	250
22	Wild Flower Garden Shipton	500
23	Easingwold Scouts	200
24	Easingwold Town Band	400
25	Filey Holiday Money	525
26	LCI	1,786

Total

10,521**Note 7. Community Service and Events**

£

1	Ampleforth Abbey Trust	322
2	J.Sutherland - Food for Christmas hampers	644
3	Easingwold Tourist Info	399
4	Junior Park Run (Via Tw)	251
5	Storage Gift Vouchers	200
6	Alne Hall Aftrnoon Teas	150
7	T. Wilding - Expenses - Biscuits	135
8	Lions Message In A Bottle	140
9	Awards presentation expenses	35
10	Royal British Legion	100
11	Christmas trees	250
12	Carols	113
13	Santa tracker	151
14	Galtres centre (event)	51
15	BBQ	353
16	Library tokens	30
17	Easingwold Town Council	95

3,419

**EASINGWOLD DISTRICT LIONS CLUB****NOTES TO THE ACCOUNTS****For the year ended 30 June 2024****Note 8. Tangible Assets**

	<u>Regalia</u>	<u>Equipment</u>	<u>Santa's</u> <u>Sleigh</u>	<u>TOTAL</u>
	£	£	£	£
<b>COST</b>				
at 1 July 2023	95	5,550	2,986	8,631
Additions	-	-	-	-
Disposals	-	-	-	-
Scrapped items	-	-	-	-
at 30 June 2024	<u>95</u>	<u>5,550</u>	<u>2,986</u>	<u>8,631</u>
<b>DEPRECIATION</b>				
at 1 July 2023	95	3,035	1,406	4,536
Charge for the year	-	170	45	215
Scrapped items	-	-	-	-
at 30 June 2024	<u>95</u>	<u>3,205</u>	<u>1,451</u>	<u>4,751</u>
<b>NET BOOK VALUE</b>				
At 30 June 2024	-	2,345	1,535	3,880
At 30 June 2023	-	2,515	1,580	4,095

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.