

EASINGWOLD DISTRICT LIONS CLUB CIO

(Charity Number 1178035)

**FINANCIAL ACCOUNTS
&
INDEPENDENT EXAMINERS REPORT**

For the year ended 30 June 2025

TRUSTEES

President
Shelagh Kenny

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 2025.

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 2026

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 2025**

	2025			2024	
	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>Unrestricted Funds</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£	£
Receipts					
Administration Revenue Account (Page 2)	-	-	4,093	4,093	3,978
Activities Revenue Account (Page 3)	-	-	17,944	17,944	18,196
Total Receipts	-	-	22,037	22,037	22,174
District, Multiple District and International dues and joining fees (Page 2)	-	-	1,549	1,549	1,207
Administration Account Expenses (Page 2)	-	-	2,509	2,509	2,319
Activities Expenses (Page 3)	-	388	19,528	19,916	19,378
Total Payments	-	388	23,585	23,973	22,904
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	-	(388)	(1,549)	(1,937)	(730)
Funds brought forward at 1 July 2024	-	4,075	22,321	26,396	27,126
Transfer to unrestricted funds	-	(2,075)	2,075	-	-
Transfer to Sleigh Renewal Funds	-	-	-	-	-
Funds carried forward at 30 June 2025	-	1,612	22,848	24,460	26,396

EASINGWOLD DISTRICT LIONS CLUB**ADMINISTRATION REVENUE ACCOUNT****For the year ended 30 June 2025**

	2025		2024	
	£	£	£	£
INCOME				
Subscriptions		1,320		670
<u>Less</u> Dues & Joining Fees		1,549		1,207
[International, Multiple District & District]				
		(229)		(537)
Charter Dinner		1,574		1,605
Donations - members		240		109
Member donations from events		719		955
Trips, social and events		240		640
		2,544		2,771
EXPENDITURE				
Charter Dinner	1,715		1,658	
Fees/licences	20		98	
Clothing, badges	-		-	
Room hire & Storage	312		313	
Stationery/photocopying/postage etc.	17		18	
Trips, social and events	325		232	
Mileage	51		-	
Miscellaneous	70		-	
		(2,509)		(2,319)
SURPLUS/(DEFICIT) OF INCOME				
OVER EXPENDITURE		35		452
Accumulated balance at 01 July 2024		500		48
ACCUMULATED BALANCE at 30 JUNE 2025		535		500

EASINGWOLD DISTRICT LIONS CLUB

ACTIVITIES REVENUE ACCOUNT

For the year ended 30 June 2025

				2025	2024
	<u>Restricted</u>	<u>Designated</u>	<u>Unrestricted</u>		
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>TOTAL</u>	<u>TOTAL</u>
INCOME	£		£	£	£
<u>From Voluntary Sources</u>					
Donations	-	-	1,120	1,120	487
Gift Aid claim	-	-	2,205	2,205	2,030
Fund raising events	-	-	14,620	14,620	15,079
[see Note 2.]					
Income regarding Other Expenditure	-	-	-	-	600
[see Note 3.]					
<u>From Assets</u>					
Bank Interest (Deposit a/c)	-	-	-	-	-
<u>Total Receipts</u>	-	-	17,944	17,944	18,196
EXPENDITURE					
Fund raising events	-	-	1,635	1,635	1,492
[see Note 2.]					
Direct Charitable Expenditure	-	-	10,201	10,201	10,521
[see Note 6.]					
Other Expenditure	-	388	7,691	8,079	7,367
[see Note 3.]					
	-	388	19,528	19,916	19,380
Surplus/(Deficit) of Income over Expenditure for the year	-	(388)	(1,584)	(1,972)	(1,184)
Accumulated balance as at 1 July 2024	-	4,075	21,822	25,896	27,080
Transfer to/from Sleigh Renewal Funds		(2,075)	2,075	-	-
Accumulated balance at 30 June 2025	-	1,612	22,313	23,925	25,896

EASINGWOLD DISTRICT LIONS CLUB**BALANCE SHEET****For the year ended 30 June 2025**

		2025		2024	
		£	£	£	£
FIXED ASSETS	<u>Note</u>				
Tangible Assets	8		3,665		3,880
ACCOUNTS RECEIVABLE					
BALANCES AT BANK					
Administration Current Account		1,481		1,242	
Activities Trust Current Account		19,314		21,274	
Activities Trust Premium Account		-		-	
			20,795		22,516
Petty Cash - Administration		-		-	
Petty Cash - Activities		-		-	
			-		-
ACCOUNTS PAYABLE:			-		-
TOTAL ASSETS LESS LIABILITIES			24,460		26,396
REPRESENTED BY:					
Surplus/(Deficit) on Administration Revenue Account			535		500
Surplus on Summary Activities Revenue Account			22,313		21,822
Suplus on Sleigh Renewal Funds			1,612		4,075
TOTAL FUNDS			24,460		26,396

Approved: **Date: 16 April 2026**

President: **Shelagh Kenny** _____

Treasurer: **Tina Wilding** _____

EASINGWOLD DISTRICT LIONS CLUB

NOTES TO THE ACCOUNTS

For the year ended 30 June 2025

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	-	-	-
Activities - Unrestricted Funds	£	£	£
Summer Fair	772	590	182
Santa's Sleigh	11,347	468	10,879
Easter Eggs	1,605	577	1,028
Raffles	185	-	185
Jumble sale	484	-	484
Street collection - Parkrun	227	-	227
Totals	14,620	1,635	12,985

Note 3. Activities - other expenditure

	£	£	£
Community service outings and events - Note 7		4,451	4,451
Mileage/Travel for events		756	756
Sundry equipment repairs		352	352
Postage, stationery, advertising, copying etc.		1,062	1,062
Galtres Sentr sundry use		65	65
General liability insurance		109	109
Depreciation		215	215
Sleigh insurance		616	616
Sundry expenses		-	-
Market stalls		45	45
Lottery licence		20	20
Totals	-	7,691	7,691

Note 4. Activities - Designated expenditure

	£	£	£
Sleigh repairs	-	230	-
Sleigh Mileage		128	
Sleigh lights	-	30	-
	-	388	-

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 2025****Note 6. Direct Charitable Expenditure**

£

1	ROAR	355
2	Fun and Sports Day for Disabled Doncaster	150
3	Filey Caravan and Spending Money	890
4	Youlton Defib	600
5	Alne CC new seating	500
6	Alne Primary School well-being area	500
7	Huby Jellybeans Wild Tribe books?	315
8	Crayke Home and School Association equipment for Forest School	500
9	Huby Jellybeans	350
10	Easingwold Explorer Scouts storage unit at The Dawney	500
11	Sutton on the Forest Brownies	450
12	Area of Greatest Need	1,000
13	Stillington Surgery equipment	250
14	Quilters wadding	170
15	Bench at Alne	613
16	Wildflower meadow grant	250
17	Youth Development Programme £6 per member	132
18	Ukraine stove	150
19	Alne cricket club cost of two balls for sponsorship for two games	50
20	Easingwold library - Grow Your Own Giant Sunflower Kits	60
21	Vouchers	200
22	For new Easingwold Squirrels Drey unit	500
23	Easingwold Town Band	100
24	LCI Uganda Orphanage	390
25	Martin House Hospice - Den	1,227
26	LCI	
Total		<u><u>10,201</u></u>

Note 7. Community Service and Events

£

1	Library Games	10
2	PSA Testing	2,367
3	Library home deliveries	135
4	Christmas Tees	240
5	Christmas Hampers, vouchers	772
6	102nd birthday gift	15
7	Royal British Legion	143
8	BBQ event	370
9	New Barbecue equipment	399
		<u><u>4,451</u></u>

EASINGWOLD DISTRICT LIONS CLUB

NOTES TO THE ACCOUNTS

For the year ended 30 June 2025

Note 8. Tangible Assets

	<u>Regalia</u>	<u>Equipment</u>	<u>Santa's</u>	<u>TOTAL</u>
	£	£	Sleigh £	£
COST				
at 1 July 2024	95	5,550	2,986	8,631
Additions	-	-	-	-
Disposals	-	-	-	-
Scrapped items	-	-	-	-
at 30 June 2025	<u>95</u>	<u>5,550</u>	<u>2,986</u>	<u>8,631</u>
DEPRECIATION				
at 1 July 2024	95	3,205	1,451	4,751
Charge for the year	-	170	45	215
Scrapped items	-	-	-	-
at 30 June 2025	<u>95</u>	<u>3,375</u>	<u>1,496</u>	<u>4,966</u>
NET BOOK VALUE				
At 30 June 2025	-	2,175	1,490	3,665
At 30 June 2024	-	2,345	1,535	3,880

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.

The barbecue purchased in the year has been considered as having a short useful life and not included in the above

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.