

Alnwick Lions Club
Charity Number 1178346

Receipts and Payments Accounts
For the Year Ended 30 June 2022

GREAVES GRINDLE
CHARTERED ACCOUNTANTS
ALNWICK

Alnwick Lions Club
Charity Number 1178346

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Alnwick Lions Club
Charity Number 1178346

Receipts and Payments Accounts
for the Year to 30 June 2022

Charity Accounts

Receipts

	Note	Unrestricted	Restricted	Total	Total
	Ref	Funds	Funds	Funds	2021
		£	Talking Newspapers £	£	£
Bookshop Sales	3	41,007	-	41,007	26,602
Non-Book Sales		245	-	245	326
Grants and Donations		1,392	-	1,392	1,071
Car Boot Sales		1,343	-	1,343	691
Bucket Collections	3	170	-	170	149
Advertising		800	-	800	-
Value Added Tax Refund	3	771	-	771	463
Gift Aid	3	-	-	-	53
Covid 19 Retail Grants		-	-	-	10,240
Return of Charitable Grants		1,650	-	1,650	160
Miscellaneous		6	-	6	-
Total Receipts		<u>47,384</u>	<u>-</u>	<u>47,384</u>	<u>39,755</u>

Payments

	Note	Unrestricted	Restricted	Total	Total
	Ref	Funds	Funds	Funds	2021
		£	Talking Newspapers £	£	£
Charitable Grants, Donations and Activities	6	30,910	-	30,910	16,430
Bookshop Expenses	3	3,781	-	3,781	2,899
Talking Newspapers' Expenses		1,235	50	1,285	996
Car Boot Expenses		86	-	86	8
Travel Expenses and Mileage - to Administration		717	-	717	956
Transfer to Social Fund		1,289	-	1,289	563
Advertising		310	-	310	300
Sleigh and Santa Costs		441	-	441	202
IT Support/Website		350	-	350	655
Mileage		216	-	216	-
Miscellaneous		55	-	55	92
Total Payments		<u>39,390</u>	<u>50</u>	<u>39,440</u>	<u>23,101</u>

Alnwick Lions Club
Charity Number 1178346

Receipts and Payments Accounts
for the Year to 30 June 2022

Charity Accounts (contd)

	Note	Unrestricted	Restricted	Total	Total
	Ref	Funds	Funds	Funds	2021
		£	Talking Newspapers	£	£
Asset Purchases					
Bookshop	3	3,145	-	3,145	1,165
Mobile Phones		178	-	178	-
Sleigh and Santa	4	-	-	-	2,484
Talking Newspaper	4	-	-	-	481
Car Boot	4	-	-	-	216
Total Asset Purchases		<u>3,323</u>	<u>-</u>	<u>3,323</u>	<u>4,346</u>
Total Payments and Purchases		<u>42,713</u>	<u>50</u>	<u>42,763</u>	<u>27,447</u>
Surplus / (Deficit)		4,671	(50)	4,621	12,308
Opening Balance		22,646	1,050	23,696	11,481
Closing Balance		<u>27,317</u>	<u>1,000</u>	<u>28,317</u>	<u>23,789</u>
		Charity Account	Administration	Total	
Funds		Unrestricted	Restricted		
		£	£	£	£
Total Banked Funds		27,231	1,000	1,414	29,645
Cash Funds		86	-	-	86
		<u>27,317</u>	<u>1,000</u>	<u>1,414</u>	<u>29,731</u>

Assets Retained for the Charity

Bookshop Equipment

Unrestricted

Car Boot Equipment

Unrestricted

Talking Books Equipment

Restricted/Unrestricted

**Alnwick Lions Club
Charity Trust Fund
Charity Number 1045968**

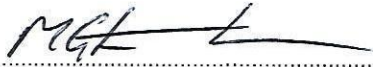
**Receipts and Payments Accounts
for the Year to 30 June 2022**

Administration Account

	Note Ref	£	2022	£	£	2021	£
Receipts							
Members Subscriptions			623			870	
District Refund			-			130	
Gift Aid			238			744	
Mileage Transfers from CIO Charity			716			956	
Quiz			33			-	
Lottery Income/Domino			11	1,621		-	2,700
Payments							
District Dues			749			1,250	
International Dues			922			892	
Regalia etc			7			247	
Return of Subscriptions			8			-	
Leaving Presents			60			-	
Microsoft - per Secretary			60			-	
Zoom Costs			287			-	
Data Protection Fee			118	2,211		192	2,581
(Deficit) / Surplus				(590)			119
Opening Bank Balance	7			2,004			-
Opening Balance Transferred from Administration	7			-			1,885
Closing Bank Balance				<u>1,414</u>			<u>2,004</u>

Signed

President: Matthew Lawless



Signed

Secretary: Sandra Shepherd

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Date

24/6/23

Alnwick Lions Club
Charity Number 1178346

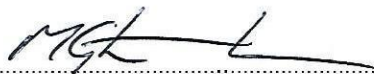
Receipts and Payments Accounts
for the Year to 30 June 2022

Social Fund Account
(Was Originally the Administration Account)

	2022		2021	
	£	£	£	£
Receipts				
Subscriptions	15		212	
Receipts Paid in Wrong Account	-		225	
Transfer of Gift Aid	-		447	
Transfer of Mileage	1,289	1,304	563	1,447
Payments				
Subscriptions Transferred to Administration	15			
International Dues	-		516	
District Dues	-		749	
Transfers to Correct Account	-		225	
Flag Base	-		149	
Flowers	-		20	
Seat and Plaque	-		205	
Zoom Costs	-		28	
Transfer to Administration in Charity Account	-	15	1,083	2,975
Surplus / (Deficit)		1,289		(1,528)
Opening Balance		1,568		3,096
Closing balance		<u>2,857</u>		<u>1,568</u>

Signed

President: Matthew Lawless



Signed

Secretary: Sandra Shepherd



Date

24/6/23

Alnwick Lions Club
Charity Number 1178346

Receipts and Payments Accounts
for the Year to 30 June 2022

Notes to the Accounts

1) Accounting Basis

The accounting is done a cash basis.

2) Taxes and Related Matters

The Club deregistered for VAT in July 2021 but is still receipt of Gift Aid.

3) Bookshop Accounts

	2022		2021	
	£	£	£	£
Receipts				
Bookshop	36,411		22,921	
Pulping	835		604	
Ziffit	3,761		3,077	
VAT Receipts	771		463	
Bucket Collections	170		149	
Gift Aid on Collections	-	41,948	53	27,267
Payments				
Electricity	1,193		591	
Rates	459		-	
Container	1,017		-	
Signage etc	-		1,577	
Sanitisers	51		172	
Printing, Postage and Stationery	94		68	
Repairs	304		195	
Parking Disks	500		175	
Travel Costs	119		87	
Miscellaneous	44	3,781	34	2,899
Trading Surplus		<u>38,167</u>		<u>24,368</u>
Capital Purchases-Bookshop				
Trailer		3,060		-
Steps		35		-
Bookshop Trolley (small)		25		-
Bookshop Trolley (large)		-		171
Shelving		25		675
Till		-		319
		<u>3,145</u>		<u>1,165</u>
4) Capital Purchases - Other				
Car Boot Banners		-		216
Talking Newspapers 10 Sonic 2		-		481
Sleigh - Generator and Inverter		-		2,222
Sleigh - Exhaust Kit		-		55
Sleigh- Amplifier		-		207
Mobile Telephones		178		-
		<u>178</u>		<u>3,181</u>

5) Surplus from Fund Raising Social Activities

There were no fund raising activities this financial year.

Alnwick Lions Club
Charity Number 1178346

Receipts and Payments Accounts
for the Year to 30 June 2022

Notes to the Accounts . . . Cont

6) Grants and Donations

	Restricted	Unrestricted	Total
Gross	1,000	29,910	30,910
Less Returned	-	1,650	1,650
Net Grants/Donations	<u>1,000</u>	<u>28,260</u>	<u>29,260</u>

7) Administration Account

This account is used to pay (under Lions International rules) to pay the CIO's District and International dues. It is also used for minor purchases such as certain display and other items.

Some member-only activities can also generate income for this account.

The income for this account is derived from members subscriptions, members' charity related expenses (chiefly mileage) and any Gift Aid thereon. This account does not use charitable income.

To further comply with Lions International rules the member-only activities have been isolated in one account - the Social Fund Account. The Lions International related payments have been transferred to the Charity account, but analysed and reported separately to May 2022.

Thereafter a separate Administration account was opened. In the transition to the new account £157 Administration costs were paid from the Charity Account. This was repaid by the Administration account promptly.

The Social account continues to operate as a separate account.

Alnwick Lions Club
Charity Number 1178346

Trustees' Annual Report
For the Year to 30 June 2022

Section A – Reference and administration details

Charity Name: Alnwick Lions Club

Registered Charity Number (CIO): 1178346

Charity's Principal Address:
9 Merchant Gardens
Alnwick
Northumberland, NE66 1BZ

Names of the charity trustees who manage the charity:

Trustee Name	Office	Dates acted	Name of body entitled to appoint Trustee
		If Not Whole Year	
Matthew Lawless	President		Alnwick Lions Club Charity Trust Fund
Sandra Shepherd	Secretary		Alnwick Lions Club Charity Trust Fund
Amanda Hardy	Treasurer		Alnwick Lions Club Charity Trust Fund
Thomas Deedigan	Trustee		Alnwick Lions Club Charity Trust Fund
Malcolm Swanson Pringle	Trustee		Alnwick Lions Club Charity Trust Fund

Section B – Structure, governance, and management

Description of the charity's trusts

Type of governing document	CIO – Association – Registered 11 May 2018
Organisations type	Charitable Incorporated Organisation
Trustee selection methods	Trustees are appointed by proposal, seconded, and voted by a majority membership

Additional governance issues

Alnwick Lions Club (hereafter called the CIO) has been formed to undertake the activities of the Alnwick Lions Charity Trust Fund (hereafter called the Trust). The bookshop activities were taken over from the Trust on the 30 June 2020 and the Trust closed on the 21 July 2020. The Trust (now the CIO) has been a member of the International Association of Lions Clubs for 46 years (established 1975). The members of the club are all volunteers who give their time unconditionally in support of charitable causes, both individual and organisations.

New Trustees are inducted and instructed in their duties by the existing experienced Trustees.

The Club is governed as a CIO established 11 May 2018. The Club has a board of directors consisting of eight members, (with a quorum of five) which is responsible for the execution of the policies approved by the Club and the first consideration of any new policies. Matters are decided by a majority vote (abstentions are allowed) of the members present at the meeting, subject to there being a quorum of 25% of members in good standing.

A quorate meeting of the members and Trustees may exercise all its powers which include the management of the charity and the control of the Trust Fund. The members and Trustees may delegate their powers to suitable committees for the running of certain aspects of the Club's operations. Grants and donations are made to worthy causes after due diligence to ensure that the cause is bona fide. Potential grant recipients are required to complete a request form explaining why they require the financial assistance and some suitable information on the organisation/individual concerned. Grants and donations are then subject to votes by the members. Other forms of expenditure (running costs etc.,) are also subject to discussion and votes by members.

Alnwick Lions Club
Charity Number 1178346

Trustees' Annual Report
For the Year to 30 June 2022

Section C – Objectives and activities

Objects

The object of the Club is to apply its income for any purpose that is charitable according to the current laws of England and Wales. The income will be for the benefit of any individual, group of individuals, organisations or other charities.

Public benefit

In accordance with section 17(5) of the Charities Act and the Charities (Accounts and Reports) Regulations 2008, the trustees confirm that they are in conformity with this guidance on public benefit when undertaking current activities, planning future activities and in reviewing the Club's aims, objectives and activities. The Trustees consider that the Club satisfies the public benefit requirements as established by current Charity Law.

Achievement of objects

The main source of income for the Club is from a second-hand bookshop operating from premises leased from an adjacent hotel. Other sources of income are derived from the running of a car boot sale, coffee mornings and one-off events. The Club owns a Santa Sleigh and uses it as a means of collecting donations and is available for local schools and children's groups for the entertainment of children during the Christmas period. The Club runs a Talking Newspaper Service and during the year has continued to improve its digital systems. All income and property of the Club is required to be applied in promoting its objects and is vested in the members and Trustees for this purpose. No part of the Trust shall, however, be applied without approval of the members and Trustees in formal meetings and subject to majority voting. The charity uses volunteers (i.e., who are not Club members-currently 4/5) for service in the bookshop. These volunteers are not paid and are supervised and instructed by Club members who are versed in the operation of the bookshop.

The charity has a website detailing the Club's activities and achievements - alnwicklions.org.uk.

Section D – Achievements and performance

Summary

The bookshop now operates solely under the CIO established on the 11 May 2018. Detailed bookshop accounts are to be found in note 3 in the Notes to the Accounts. The bookshop income has improved significantly from 2021, with an increase overall of £14,405. There were no Covid 19 grants and the repairs on the hotel front have been completed allowing the bookshop to operate unimpeded by any external factors.

Bookshop expenditure increased by £972. There were no signage costs this year but there was expenditure on a book storage container of £1,017 this year. Business rates are now payable after the end of the Covid 19 pandemic. Electricity costs also increased. Car boot income improved by £652. With the increased bookshop and related income grants and donations paid to worthy causes have improved considerably by a net £12,830.

Section E – Financial review

Policy on reserves

The greatest financial risk to the charity is the loss or severe reduction in bookshop income. The Reserves Policy reflects this. The policy is to retain enough funds to support the Talking Newspaper service for one year and bookshop running costs for six months. In addition, enough funds will be retained to support the Car Boot, Sleigh activities and to support some particularly urgent and/or deserving charitable requests. This would be in the region of £5,000 as at 30 June.

Investment policy

The Charity has its cash resources in current bank accounts and does not feel the need to hold any other investments. There is, therefore, little risk from investments.

Alnwick Lions Club
Charity Number 1178346

Trustees' Annual Report
For the Year to 30 June 2022

Section E – Financial review . . Continued

Preservation of charity assets

The Charity's assets are properly insured, and the risk minimised in this area. Insurance is provided by Lions Club International and in addition the normal Public and other liabilities the Club has £20,000 cover for its equipment and other fixed assets.

Financial risk

The main risk is that the Trusts bookshop activities would cease by failing to acquire a new lease, forcing the bookshop to close or relocate. However, a new lease is being prepared and so there is little risk to the charities main source of income.

Section F – Future developments

Efforts will continue to be made to improve bookshop income as well as improving the Talking Newspaper facility and increases in car boot activity. Consideration is also being given to opening a regular market stall in Alnwick, rent free.

The Charity is also improving its grant making procedures to ensure that grants are given promptly and in accordance with the Charity's aims and objects.

Section G – Other matters

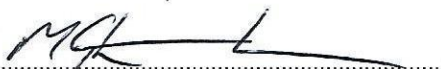
The Trust is registered for Value Added Tax (VAT) and is also in receipt of Gift Aid.

Section H – Relationship with related charities

The Club is part of the National Lions Body, Lions Club Multiple District 105 (essentially the United Kingdom). District 105 is itself part of the worldwide Lions International (based in the USA). The District provides some template policies which local clubs such as Alnwick Lions can adopt or not. Alnwick Lions will make its own choices in terms of fundraising and the choice of grantees (if these comply with current charity law in England and Wales). District 105 has sight of the accounts but has no direct input into the running of Alnwick Lions Club. Dues are paid to the District and International (based on the number of registered members) for their support.

At certain times Lions Club International will call upon Clubs to support Worldwide Disaster Relief, which the individual Clubs may or may not support. Donations in this area are done via the Districts.

Signed President: Mathew Lawless



Signed Secretary: Sandra Shepherd



Date

24/6/23

Independent Examiner's Report to the Trustees of Alnwick Lions Club
Charity Number 1178346

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2022 which are set out on pages 1 to 5.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Alan Clark FCA

Greaves Grindle
Chartered Accountants
Victoria House
Alnwick
Northumberland
NE66 1TA