
Leicester Lions Club CIO

NOTES TO THE ACCOUNTS

at 30 June 2025

1. STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared using the Receipts and Payments basis.

Fund accounting

The Club allocates its cash between an Administration Fund and a Charitable Fund.

The Administration Fund comprises members' subscriptions and amounts paid by members for social activities,

Expenses relating to social activities and all administrative expenses are charged to this account.

The Charitable Fund comprises all donations and monies raised for charitable purposes less the direct costs relating to such activities.

The Charitable Fund is never charged with administrative expenses or costs relating to social activities.

3 ASSETS AND LIABILITIES AT 30 JUNE 2025

The only assets of the Club at 30 June 2025 were the bank balances disclosed on page 3 of the accounts