

Charity Registration Number: 283758

WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

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REPORT AND ACCOUNTS

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WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS

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OFFICERS

President:	Phil Bullock
First Vice President	Judy Salmon
Second Vice President	Martin Tocher
Secretary	Paul Skinner
Treasurers	Phillip Sargeant (to May 2023) Nick Vaughan (from June 2023)

BANKERS

CAF Bank Ltd, Kings Hill, West Malling, Kent, ME19 4JQ

Charity Registration Number: 283758

WINDSOR LIONS CLUB CHARITY TRUST FUND

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TRUSTEES REPORT

The purpose of the Trustees' Report is to set out the objectives of the Lions Club and assist in the interpretation of the accounts set out on pages 5 to 11.

Other information is provided to comply with the latest Statement of Recommended Practice.

Charitable Objects

The Club is affiliated to Lions Clubs International, a global organisation of volunteers dedicated to the highest standards of community and humanitarian service. Windsor Lions Club exists for fellowship and to help those in need in the local community through both fundraising and direct involvement.

Organisation and Governance

Windsor Lions Club Charity Trust Fund is an unincorporated association and is governed by the Trust Deed dated 29 May 1981. Its charity registration number is 283758. The Club's working titles are Windsor Lions Club and Lions Club of Windsor.

The Club comprises volunteers who pay an annual membership subscription. It is managed by a Board of Trustees who are elected annually by and from amongst the membership.

The Club holds business meetings once a month and decisions are made on a simple majority basis unless Constitutional or legal requirements mandate a greater majority.

Financial Management

The Club operates three bank accounts.

- The Activities account is the main account for the receipt of funds and payment of donations and can contain funds of both an unrestricted and restricted nature.
- The Horse Ride account is used solely for receipts and expenses associated with the Club's annual horse ride, its largest fundraising event of the year.
- The Club account is used for the receipt of membership dues and payment of other expenses associated with the running of the Club itself.

Reserves

The Club's aim is to make donations in line with funds received during the year. The Club does not incur any capital expenditure or have costs of a recurring nature. Its main fundraising event is the annual Horse Ride, and if this event were to be cancelled it could severely limit the Club's ability to offer support over the following year. In previous years the Club has mandated a minimum Unrestricted Reserve amount of £30,000, but during the year the Directors resolved to reduce this to £15,000 as the previous amount was felt to be unnecessarily high.

The Reserve amount is calculated as follows:

	£	
Horse Ride	10,000	Irrecoverable expenses if event is cancelled at short notice
Welfare Donations	4,000	To cover minimal level of support for one year
Governance	1,000	Bank charges and independent examination fee
Total Reserve	<u>15,000</u>	

At 30 June 2023 the Club's Unrestricted Reserve amounted to £42,427 (2022: £62,099).

WINDSOR LIONS CLUB CHARITY TRUST FUND

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TRUSTEES REPORT / continued

Review of the Year

The Club's activities continued to recover following the COVID-19 pandemic, and a number of successful fundraising events were held during the year (see Note 2 to the accounts).

The Club's major fundraising event continues to be the Horse Ride in Windsor Great Park. Sadly, the event in September 2022 had to be cancelled at very short notice due to the passing of Her Majesty the Queen in the days before it was due to take place. The event therefore realised a loss in terms of entry fees less costs of £9,394, although this was fortunately offset by a £15,000 donation towards the costs of running the event.

The Swimathon is now a long-standing and successful event that raised over £9,000 in the year. The series of pre-Christmas Santa Sleigh collections is now becoming well-established locally and raised almost £6,000, much of which was spent in providing gifts to children from less well-off households in the area.

A total of £30,996 (2022: £66,764) was raised from fundraising activities during the year. Expenses incurred in running these activities were £23,882 (2022: £18,687), leading to a reduction in net income for the year to £7,114 (2022: £48,077). However, the Club was fortunate to receive additional donations amounting to £15,853, and the use of these together with some accumulated reserves meant that it was able to continue to provide its usual level of support for the community.

During the year the Club donated £28,490 in direct grants and £40,833 in other goods and services to charities and other good causes, most of them in the local area.

In April 2023 the Club organised another very successful Prostate Cancer testing day at Windsor racecourse, with over 1,000 men participating. The results of these were sent to each attendee shortly afterwards, with a number being alerted to visit their doctor for further treatment. Many positive comments have been received from attendees, and a further event may be staged in the future.

Trustees

All members of the Club elect Trustees annually, and all Trustees are members of the Club. The following served as Trustees during the year:

Mark Fraser
Roger Hale
Diane Purchase
Judy Salmon

Philip Sargeant
Michael Sells
Paul Skinner
Robert Tavinor

Martin Tocher
Richard Vaughan
Judith Walker



President

24 April 2024

The principal office of the charity is located at 4 The Cloisters, Bridgeman Drive, Windsor, Berkshire, SL4 3ST

WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of the Windsor Lions Club Charity Trust Fund

I report on the accounts of the Trust for the year ended 30 June 2023, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (The 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to my attention.


Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements have not been met:
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


F Hovell, FCCA
Perfect Accountancy Services Ltd
35 Ruddlesway
Windsor
Berkshire
SL4 5SF

24 April 2024

WINDSOR LIONS CLUB CHARITY TRUST FUND
REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023
BALANCE SHEET

	Note	2023 £	2022 £
<u>Current Assets</u>			
Cash at bank:-			
Activities Account		32,374	42,702
Horse Ride Account		70,050	52,989
		<u>102,424</u>	<u>95,691</u>
<u>Current Liabilities</u>			
Creditors: Amounts falling due within one year	4	(500)	(500)
Deferred Income	5	(38,083)	(15,000)
		<u>63,841</u>	<u>80,191</u>
Total Assets less Current Liabilities			
		<u>63,841</u>	<u>80,191</u>
<u>Funds</u>			
Unrestricted		42,427	62,099
Restricted	2	21,414	18,092
		<u>63,841</u>	<u>80,191</u>
Total Charity Funds			
		<u>63,841</u>	<u>80,191</u>

Approved by the board of trustees on 24 April 2024 and signed on its behalf by

Honorary Treasurer



WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
<u>INCOMING RESOURCES</u>					
From Voluntary Sources					
Donations		15,853	33,447	49,300	22,583
Fundraising Events	2	30,996	–	30,996	66,764
Bank Interest Receivable		165	–	165	8
		<u>47,014</u>	<u>33,447</u>	<u>80,461</u>	<u>89,355</u>
<u>RESOURCES EXPENDED</u>					
Direct Charitable Expenditure	3	45,698	23,625	69,323	42,668
Fundraising and Publicity	2	23,882	–	23,882	18,687
Governance Costs	7	1,106	–	1,106	707
Repayment of Donations	2	–	2,500	2,500	–
Reclassification of Donations	2	(4,000)	4,000	–	–
					–
Total Resources Expended		<u>66,686</u>	<u>30,125</u>	<u>96,811</u>	<u>62,062</u>
Net incoming resources in the year		(19,672)	3,322	(16,350)	27,193
Fund balances brought forward at 1 July 2022		62,099	18,092	80,191	52,898
Fund balances carried forward at 30 June 2023		<u>42,427</u>	<u>21,414</u>	<u>63,841</u>	<u>80,191</u>

WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

CLUB ADMINISTRATION ACCOUNT

	2023	2022
	£	£
<u>Income</u>		
Subscriptions (see note)	2,082	456
Less: Membership dues payable to Lions Clubs International	(2,293)	(2,087)
	<u>(210)</u>	<u>(1,631)</u>
<u>Other Income</u>		
Charter Dinner	1,750	0
Proceeds of Quiz Nights	419	741
Donations received from members	387	345
Other Donations	360	1,449
Bank interest	5	0
Proceeds of Handover dinner	0	1,520
	<u>2,921</u>	<u>4,055</u>
<u>Expenditure</u>		
2022 Handover Dinner costs	922	0
Stationery	478	0
Club Supplies	447	854
Room Hire	400	500
Equipment	395	0
Computer Software	233	60
Gift – Meal Voucher	150	0
Tombola Prizes	132	0
Charity Donations	101	72
Bank Charges	63	96
Insurances	44	44
Data Protection Registrar	35	40
Postage	30	0
Clothing	27	0
Room Hire	10	0
Website Hosting	0	187
	<u>(3,466)</u>	<u>(1,852)</u>
Excess/(Shortfall) of Income over Expenditure	<u>(756)</u>	<u>572</u>
Balance brought forward at 1 July 2022	3,751	3,179
Balance carried forward at 30 June 2023	<u><u>2,995</u></u>	<u><u>3,751</u></u>

Note

No subscription income in respect of the year ended 30 June 2023 was collected in the year.
(2022: £1,856 of subscription income was collected in the year ended 30 June 2021)

WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

The accounts have been prepared in accordance with the Charities SORP (FRS 102) published in October 2019, and FRS 102.

Income

All income is recorded on an accruals basis.

Cash

All cash is held in current accounts with CAF Bank Ltd.

Creditors

Amounts are recorded on an accruals basis.

2. FUNDRAISING GROSS RECEIPTS AND PAYMENTS

2022/23

		Receipts £	Payments £	Net £
<u>Unrestricted Funds</u>				
August 2022	Centrica Summer Fair	361	(172)	189
September 2022	Horse Ride	9,099	(18,493)	(9,394)
October 2022	Swimathon	12,850	(3,606)	9,244
December 2022	Santa Sleigh collection	7,054	(1,126)	5,928
December 2022	Centrica Christmas Fair	343	(210)	133
January 2023	Christmas Tree collection	1,289	(275)	1,014
		30,996	(23,882)	7,114

2021/22

		Receipts £	Payments £	Net £
<u>Unrestricted Funds</u>				
September 2021	Horse Ride	36,855	(14,420)	22,435
October 2021	Swimathon	16,815	(1,404)	15,411
December 2021	Santa Sleigh collection	9,950	(1,389)	8,561
January 2022	Christmas Tree collection	1,354	(254)	1,100
April 2022	Golf Day	1,790	(1,220)	570
		66,764	(18,687)	48,077

WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

NOTES TO THE ACCOUNTS / continued

2. FUNDRAISING GROSS RECEIPTS AND PAYMENTS / continued

Restricted Funds

The Restricted Funds total comprises two amounts.

£6,414 is held on behalf of the Windsor Community Defibrillator Partnership, of which Windsor Lions Club is a leading member. The purpose of this initiative is to provide a network of defibrillators in and around Windsor town centre for the benefit of residents and visitors.

A donation of £15,000 has been received towards the cost of running the Horse Ride in September 2023.

At the beginning of the year the Club held £6,500 in donations in respect of the opening of a Club shop in Windsor town centre. However, this proved unsuccessful and so the project was closed and all donors offered a refund of their contributions. Two amounts totalling £4,000 were left with the Club to use on other unspecified projects and so have been reclassified as Unrestricted Funds. Two other amounts totalling £2,500 were repaid at the request of the donors.

3. DIRECT CHARITABLE EXPENDITURE

	Note	2023 £	2022 £
Donations paid to charitable organisations	3.1	28,490	29,215
Payments for goods and services supplied to beneficiaries		33,200	6,904
Payments directly in support of the above		7,633	6,549
		<u>69,323</u>	<u>42,668</u>

Proposals for grants are considered by all members of the Club at its monthly business meeting. Most proposals are in the form of a formal written request received either directly from the organisation or individual seeking support or from someone raising funds on behalf of that organisation or individual. Larger proposals will first be assessed by one of the Club's subcommittees before being brought to the monthly business meeting, and in the case of applications from charities checks such as a review of the latest set of financial statements may be undertaken.

Other proposals may be submitted directly by members of the Club if they feel that a person or organisation would be a deserving recipient of the Club's support.

All proposals are voted on by the members at the business meeting, with a simple majority being required to support a proposal.

WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

NOTES TO THE ACCOUNTS / continued

3.1 DONATIONS PAID TO CHARITABLE ORGANISATIONS

Donations in excess of £1,000 were made to the following organisations during the year:

	£
Baby Bank	3,000
The Windsor Boys' School Boat Club	3,000
St Mary's School Winkfield	3,000
Lions Clubs International	2,500
Electric Eels	1,840
St Mary's School Winkfield PTA	1,500
Champney Hall Management Committee	1,500
Friends of Oakfield School	1,473
Blue Acre Horse Rescue	1,397
Trevelyan Middle School PTFA	1,383
	<hr/> 20,593

Donations of £1,000 or less were made to a further 21 organisations and individuals.

4. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Independent Examination fee accrual	<hr/> 500	<hr/> 500

5. DEFERRED INCOME

	2023 £	2022 £
Entry Fees for Horse Ride – September 2023	23,083	–
Grant for costs of Horse Ride – September 2023	15,000	15,000
	<hr/> 38,083	<hr/> 15,000

6. EMPLOYEES AND TRUSTEES REMUNERATION

There were no employees of the charity in the current or preceding year.

None of the trustees was employed by the charity and no remuneration or expenses were paid to any trustee in the current or preceding year.

WINDSOR LIONS CLUB CHARITY TRUST FUND
REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023
NOTES TO THE ACCOUNTS / continued

7. **RESOURCES EXPENDED**

	2023 £	2022 £
Independent Examination fee	500	500
Bank Charges	606	207
	<u>1,106</u>	<u>707</u>