

Charity Registration Number: 283758

WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

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WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

OFFICERS

President:	Judy Salmon
First Vice President	Martin Tocher
Second Vice President	Simon Phillips
Secretary	Paul Skinner
Treasurers	Nick Vaughan

BANKERS

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

Charity Registration Number: 283758

WINDSOR LIONS CLUB CHARITY TRUST FUND
REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

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. The Club has therefore mandated a minimum Unrestricted Reserve amount of £15,000.

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 2024 the Club's Unrestricted Reserve amounted to £40,527 (2023: £42,427).

WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

TRUSTEES REPORT / continued

Review of the Year

The Club again held a number of successful fundraising events 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 2023 had to be cancelled at very short notice due to the unseasonably hot conditions that would have presented a risk to the horses and riders. The event therefore realised a loss in terms of entry fees less costs of £3,042, 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 £15,000 in the year. The event was held at the new venue of St George's School in Ascot, which proved very popular with all the participating teams.

The series of pre-Christmas Santa Sleigh collections is now well-established, and a greater number of rounds were undertaken in 2023 than in previous years. Almost £6,500 was raised, much of which was spent in providing gifts to children from less well-off households in the area.

A total of £35,662 (2023: £30,996) was raised from fundraising activities during the year. Expenses incurred in running these activities were £15,191 (2023: £23,882), leading to an increase in net income for the year to £20,471 (2023: £7,114). When other donations are also taken into account the club was able to continue to provide its usual level of support for the community with minimal impact on its accumulated reserves.

During the year the Club donated £36,253 in direct grants and £10,992 in other goods and services to charities and other good causes, most of them in the local area.

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:

Alan Brown
Mark Fraser
Roger Hale
Simon Phillips

Diane Purchase
Judy Salmon
Michael Sells
Paul Skinner

Robert Tavinor
Martin Tocher
Nick Vaughan
Richard Vaughan



President

11 January 2025

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 2024
INDEPENDENT EXAMINER'S REPORT

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

I report to the trustees on my examination of the accounts of the Trust for the year ended 30 June 2024, 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 in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this year under section 144(1) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:


- Examine the accounts under section 145 of the 2011 Act;
- To follow 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.



Perfect Accountancy Services Ltd
35 Ruddlesway
Windsor
Berkshire
SL4 5SF

22 January 2025

WINDSOR LIONS CLUB CHARITY TRUST FUND
REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024
BALANCE SHEET

	Note	2024 £	2023 £
<u>Current Assets</u>			
Cash at bank:-			
Activities Account		20,671	32,374
Horse Ride Account		79,621	70,050
Prepayments		3,108	0
		<u>103,400</u>	<u>102,424</u>
<u>Current Liabilities</u>			
Creditors: Amounts falling due within one year	4	(540)	(500)
Deferred Income	5	(48,083)	(38,083)
		<u>54,777</u>	<u>63,841</u>
Total Assets less Current Liabilities			
		<u>54,777</u>	<u>63,841</u>
<u>Funds</u>			
Unrestricted		40,527	42,427
Restricted	2	14,250	21,414
		<u>54,777</u>	<u>63,841</u>
Total Charity Funds			
		<u>54,777</u>	<u>63,841</u>

Approved by the board of trustees on 22 January 2025 and signed on its behalf by


 Honorary Treasurer

WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Note	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<u>INCOMING RESOURCES</u>					
From Voluntary Sources					
Donations		837	14,425	15,262	49,300
Fundraising Events	2	35,662	-	35,662	30,996
Bank Interest Receivable		164	-	164	165
		<u>36,663</u>	<u>14,425</u>	<u>51,088</u>	<u>80,461</u>
<u>RESOURCES EXPENDED</u>					
Direct Charitable Expenditure	3	52,228	6,589	58,817	69,323
Fundraising and Publicity	2	191	-	191	23,882
Governance Costs	7	1,144	-	1,144	1,106
Repayment of Donations	2	-	-	-	2,500
Reclassification of Donations	2	(15,000)	15,000	-	-
		<u>38,563</u>	<u>21,589</u>	<u>60,152</u>	<u>96,811</u>
Total Resources Expended					
		<u>38,563</u>	<u>21,589</u>	<u>60,152</u>	<u>96,811</u>
Net incoming resources in the year		(1,900)	(7,164)	(9,064)	(16,350)
Fund balances brought forward at 1 July 2023		42,427	21,414	63,841	80,191
Fund balances carried forward at 30 June 2024		<u>40,527</u>	<u>14,250</u>	<u>54,777</u>	<u>63,841</u>

WINDSOR LIONS CLUB CHARITY TRUST FUND

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

CLUB ADMINISTRATION ACCOUNT

	2024		2023	
	£	£	£	£
<u>Income</u>				
Subscriptions (see note)		2,365		2,082
Less: Membership dues payable to Lions Clubs International		(2,357)		(2,293)
		<u>8</u>		<u>(210)</u>
<u>Other Income</u>				
Proceeds of Race Night	826		419	
Donations received from members	498		387	
Proceeds of Charter Dinner	327		1,750	
Proceeds of Handover lunch	231		0	
Other Donations	57		360	
Bank interest	6		5	
		<u>1,944</u>		<u>2,921</u>
<u>Expenditure</u>				
Room Hire	1,075		410	
Club Supplies	68		447	
Bank Charges	60		63	
Computer Software	56		233	
Insurances	44		44	
Data Protection Registrar	35		35	
2022 Handover Dinner costs	0		922	
Stationery	0		478	
Equipment	0		395	
Gift – Meal Voucher	0		150	
Tombola Prizes	0		132	
Charity Donations	0		101	
Postage	0		30	
Clothing	0		27	
		<u>(1,338)</u>		<u>(3,466)</u>
Excess/(Shortfall) of Income over Expenditure		<u>614</u>		<u>(756)</u>
Balance brought forward at 1 July 2023		2,995		3,751
Balance carried forward at 30 June 2024		<u><u>3,609</u></u>		<u><u>2,995</u></u>

Note

£166 of subscription income in respect of the year ended 30 June 2025 was collected in the year.
(2023: No subscription income was collected in respect of the year ended 30 June 2024)

WINDSOR LIONS CLUB CHARITY TRUST FUND
REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

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

2023/24

		Receipts £	Payments £	Net £
<u>Unrestricted Funds</u>				
August 2023	Centrica Summer Fair	561	(230)	331
September 2023	Horse Ride	8,745	3,213	11,958
October 2023	Swimathon	16,801	(1,483)	15,318
December 2023	Santa Sleigh collection	7,879	(1,402)	6,477
January 2024	Christmas Tree collection	1,676	(289)	1,387
		35,662	(191)	35,471

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

WINDSOR LIONS CLUB CHARITY TRUST FUND
REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

NOTES TO THE ACCOUNTS / continued

2. FUNDRAISING GROSS RECEIPTS AND PAYMENTS / continued

Restricted Funds

The Restricted Funds total comprises two amounts.

£4,250 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.

£10,000 is held on behalf of the Nationwide Building Society, in respect of a fundraising initiative staged in its Windsor branch during the year. This amount will be paid to a nominated local charity in 2024/25.

3. DIRECT CHARITABLE EXPENDITURE

	Note	2024 £	2023 £
Donations paid to charitable organisations	3.1	36,253	28,490
Payments for goods and services supplied to beneficiaries		10,992	33,200
Payments directly in support of the above		4,984	7,633
		<u>52,229</u>	<u>69,323</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 2024

NOTES TO THE ACCOUNTS / continued

3.1 DONATIONS PAID TO CHARITABLE ORGANISATIONS

Donations more than £1,000 were made to the following organisations during the year:

	£
Windsor Christian Action	15,000
Alexander First School	5,070
Windsor Boys School	1,545
Clewer Green School	1,495
Blue Acre Horse Rescue	1,332
St Mary's School Winkfield PTA	1,181
	<u>25,623</u>

Donations of £1,000 or less were made to a further 27 organisations and individuals.

4. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Independent Examination fee accrual	<u>540</u>	<u>500</u>

5. DEFERRED INCOME

	2024 £	2023 £
Entry Fees for Horse Ride – September 2024	37,083	23,083
Grant for costs of Horse Ride – September 2024	11,000	15,000
	<u>48,083</u>	<u>38,083</u>

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
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NOTES TO THE ACCOUNTS / continued

7. RESOURCES EXPENDED

	2024 £	2023 £
Independent Examination fee	580	500
Bank Charges	564	606
	<u>1,144</u>	<u>1,106</u>