

# HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

England & Wales · Charity number 285690

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1982-12-10

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Lions Charity Shop  
23 Newburgh Place  
Highworth  
Swindon  
SN6 7DN

**Phone** 0345 833 9831

**Email** [highworthlions@gmail.com](mailto:highworthlions@gmail.com)

**Website** <https://www.e-clubhouse.org/sites/highworth/>

## Activities

---

**Objects:** FOR SUCH CHARITABLE PURPOSE OR PURPOSES ACCORDING TO THE LAWS OF ENGLAND AND WALES IN AND WITHIN THE AREA FROM TIME TO TIME COMPRISING THE TERRITORIAL AREA OF CLUB AND/OR TO OR FOR THE BENEFIT OF SUCH ONE OR MORE CHARITABLE BODIES TRUSTS ASSOCIATIONS INSTITUTIONS OR ORGANISATIONS ESTABLISHED OR ABOUT TO BE ESTABLISHED FOR SUCH CHARITABLE PURPOSES IN SUCH SHARES AND IN SUCH CHARITABLE PURPOSES IN SUCH SHARES AND IN SUCH MANNER AS THE CLUB IN ITS ABSOLUTE DISCRETION DETERMINE AND SELECT.

**Activities:** To raise money for local, National and International Good Causes and Charities, and to provide physical and financial assistance to those in need.

## Classification

---

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

---

- **Area of benefit:** UNITED KINGDON AND ELSEWHERE
- Gloucestershire
- Swindon
- Wiltshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£67,257	£54,454	-	-
2024-06-30	£72,956	£55,574	-	-
2023-06-30	£60,948	£44,162	-	-
2022-06-30	£37,829	£34,136	-	-
2021-06-30	£22,825	£31,049	-	-
2020-06-30	£41,327	£47,599	-	-

## Trustees

---

Name	Role	Appointed
BRIAN JOHN DONOVAN		2025-06-27
Kerenza McSweeney Mrs		2025-01-01
MELANIE DAVENPORT		2022-12-15
Norman Mark Little		2013-05-12

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**

England & Wales - Charity number 285690

---

# Accounts

---



## HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

### Trustees' Report for the year ended 30 June, 2025

The Trustees present their Report and Accounts for the year ended 30 June, 2025

The Trustees who served throughout the year were:

Mr. N. Little (President)

Ms Melanie Davenport (Secretary, until 27 June 2025, now member Trustee)

Mr Jason Griffiths (Treasurer, resigned 1 January 2025)

Mrs Kerenza McSweeney (Treasurer, appointed 1 January 2025)

Mr Brian Donovan (Secretary, from 27 June 2025 onwards)

The appointment of Trustees is governed by the Trust Deed of the Charity.

#### **Investment Powers**

The Trust Deed authorises the Trustees to make and hold Investments, using funds of the Charity. At present the Investments consists of Building Society deposits.

#### **Constitution**

The Constitution of the Charity is governed by the Trust Deed dated 1 August, 1982. The Charity Number is **285690** on the Register of Charities. The Deed states that the Trustees may apply the Trust Fund and income arising for such Charitable purposes as the Club shall determine.

#### **Development and Activities.**

Our Charity Shop continues to be the primary source and focus of our activities and fundraising.

We are most grateful to all the members, volunteers and the local community who so generously support the Shop.

Other fund-raising activities have continued, with attendance at various local events and we were pleased to be able to continue our Santa Sleigh events over the Christmas period.

The Service activities continue, with involvement in local lunch clubs, local sports groups and support for residents of local Care homes.

The demand for our Minibus, which is available for non-profit community use is steady, with several local groups making regular use.

Demand has also been seen for the deployment of the shop van to collect donated item for other local charities.

Facilitated by the success of the Shop, Grants and Donations to local Charities and Good Causes have again increased, with the emphasis on local needs and organisations.

### Financial Review.

The Trust Fund has a net surplus in the year of £12,803. This increased the total funds carried forward to **£113,138**

### Future Developments

In common with other Lions Clubs across the UK, the Highworth and District Lions Club has been struggling to maintain and grow its membership, but we are adding new members. This is essential if the Club is to maintain its existing activities and remain a viable entity. Recent recruitment has included a new Treasurer, and at the end of the year a new Secretary.

It is felt that conversion to CIO status may assist, and this is an avenue being progressed. We are also continuing to seek all opportunities to attend events with a view to highlighting the activities we undertake for the Community and the need for both new members and volunteers.

### Charity Information

Charity Address                      Lions Charity Shop, 23 Newburgh Place, Highworth, Swindon,  
Wiltshire. SN6 7DN

Bankers                                      Charities Aid Foundation Bank, 25 Kings Hill Avenue, Kings Hill,  
West Malling, Kent. ME19 4JQ

Independent Examiner      Keith A Farmer ACIB.

The attached Statement of Accounts complies with the Charities Act, 1993, and with the Charity's governing document.

### Trustees' Responsibilities

The Trustees are responsible for preparing the financial accounts and maintaining proper accounting records. As in past years, the trustees have opted not to have an audit but to opt for an Independent Examination by a qualified Independent Examiner. The trustees are required to cause true and full accounts to be kept of all monies passing through their hands, and of all other matters proper to be recorded so as to show the full facts relating to the Trust Fund and shall keep Minutes of their Meetings.

This Report was approved by the Trustees and signed on their behalf.



---

Brian Donovan, Secretary

10 / 06 / 2026

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**  
**Statement of Financial Activities for the year ended 30 June, 2024**

	Notes	2025	2024
		£	£
<b>Incoming Funds</b>			
Donations		1,167	1,444
Fund Raising		3,369	3,427
Shop receipts		59,945	65,844
Investment Income		2,776	2,241
Other			
<b>Total incoming Resources</b>		<b>67,257</b>	<b>72,956</b>
<b>Resources Expended</b>			
<b>Direct Charitable Expenditure</b>			
Minibus Expenses	2.1	4,414	3,942
Charitable Grant Expenditure	2.2	28,209	29,718
<b>Other Expenditure</b>			
Fund Raising Costs	3.1	934	1,024
Shop Expenses	3.2	18,577	18,699
Management and Administration	3.3	2,320	2,190
<b>Total Resources Expended</b>		<b>54,454</b>	<b>55,573</b>
<b>Net Surplus/ (Deficit) for Year</b>	5	<b>12,803</b>	<b>17,383</b>

The notes on pages 5-9 form part of these accounts.

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**

**Balance Sheet as at 30 June, 2024**

	Note	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
Ford Transit Minibus	6	2,998		3,331	
Ford Transit Van	6	662		735	
			3,660		4,066
<b>Current Assets</b>					
Investments	7	109,946		99,374	
Debtors	8	22		175	
Gift Voucher		-		15	
Cash in hand & Petty Cash	8	657		1,471	
			110,624		101,035
<b>Total Assets</b>	11		114,284		105,101
<b>Current Liabilities</b>					
Provision	9	1,093		1,028	
Creditors	9	53		3,723	
			1,146		4,751
<b>Net Current Assets less Current Liabilities</b>			109,478		96,284
<b>Total Assets Less Total Liabilities</b>			113,138		100,350
<b>Reserves Breakdown</b>					
Minibus Replacement Fund			36847		36,847
Unrestricted Distributable Reserves			68031		54,837
Capital - Fixed Assets			3,660		4,066
Shop Set Aside Fund			4,600		4,600
<b>Total Reserves</b>	10		113,138		100,350

The notes on pages 5-9 form part of these accounts.

On behalf of the Trustees, I self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June, 2024.

\_\_\_\_\_  
Brian Donovan, Secretary

\_\_\_\_\_  
10 / 06 / 2026

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**

**Notes to the Accounts for the year ended 30 June, 2024**

	£	£
<b>2 Direct Charitable Expenditure</b>		
<b>2.1 Minibus Expenses</b>		
Insurance, Tax, Mot cert, fuel	2,021	
Repairs and maintenance	1,894	
Depreciation	333	
Other	166	
		4,414
<b>2.2 Charitable Grants and Expenditure</b>		
Local Needs	7,897	
Defibrillator project	2,238	
Youth Projects	1,272	
National Organizations	5,830	
Lions Clubs Appeals	4,500	
Vouchers for the Elderly	4,825	
Elderly and Disabled	1,620	
Trauma Teddies		
Other activities	28	
Local Hospices		
Football		
		28,209
<b>3 Other Expenditure</b>		
<b>3.1 Fund Raising Costs</b>		
Fund Raising Activity Costs	816	
Insurances (Sleigh)	118	
		934
<b>3.2 Shop Expenses</b>		
Rent	6,720	
Electricity	1,298	
Water	250	
Repairs and Maintenance	2,181	
Equipment and Supplies	187	
Depreciation on Van	74	
Van running costs – repairs, fuel, insurance etc.	2,725	
Sundries	406	
Telephone	417	
Waste Disposal	611	
Advertising	766	
Insurances	710	
Sum up / Banking Fees	452	
Dilapidation and Insurance excess provision		

Other	1,780	
		<u>18,577</u>

**3.3 Management and Administration**

Under accrual of Independent Examination of A/cs YE 2024	44	
Independent Examination of Accounts YE 2025 Accrual	1,093	
Administration expenses	1,184	
		<u>2,320</u>

**4 Trustees and Staff Costs**

The Charity has no employees. No remuneration was paid to any Trustee. No allowances were paid to any Trustee.

**5 Net Income for year**

This is stated after charging:	£	£
Depreciation	407	

**6 Fixed Assets**

	£	£	£
	<b>Minibus</b>	<b>Van</b>	<b>Total</b>
Cost on Purchase	28,222	11,495	<u>39,717</u>
Depreciation as at 30/06/24	24,891	10,760	<u>35,651</u>
Add – charge for year	333	74	<u>407</u>
Depreciation as at 30/06/25	25,224	10,834	<u>36,058</u>
Net Book value as at 30/06/25	2,998	662	<u>3,660</u>
Prior Year Net Book value as at 30/06/24	3,331	735	<u>4,066</u>

**7 Investments**

These monies are deposited with the Coventry Building Society and CAF.

**8 Debtors**

Amounts due to be received within the year:	£	£
Unbanked Shop Cash Takings - 24/06 to 30/06	552	
Gross SumUp Takings - 27/06 to 30/06	105	
Unbanked Shop - Non-till Income	-	
Unbanked cash donations	30	
Owed by Club account	22	
		<u>679</u>

9 Creditors	£	£
Amounts falling due within the year:		
Provision - Audit fees for YE 2024	1,093	
		1,093
Unpresented Minibus Expenditure	-	
Unpresented Shop Sundries	10	
Unpresented Shop Expenses & Equipment	41	
Unpaid SumUp Fees (27/06 - 30/06)	2	
Unpaid donations out	-	
		53

## 10 Unrestricted Funds

The Trustees designate the funds for particular purposes as set out below:

	Br. F.wd £	Movement £	Transfers £	Car'd f'wd £
Mini Bus Replacement	36,847			36,847
Mini Bus Operation		-4,081	4081	-
Charity		-24,151	24,151	-
Shop		41,442	-41,442	-
Shop Set Aside Fund	4,600	-		4,600
Reserve Fund	54,836	-15	13,210	68,031
Capital-Fixed Assets	4,066	-407		3,660
	100,350	12,788		113,138

<b>MINIBUS</b>	£	£
Income		
Donations	-	
Transfer from Reserve Fund	4,081	
		4,081
Less, expenditure		
Insurance, Tax, MoT cert, fuel, maintenance	2,021	
Repairs and Maintenance	1,894	
Other	166	
		4,081
Net surplus transferred to the Mini Bus Operating Fund		-

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Trustees' Report and Accounts for the year ended 30 June, 2025 (continued)

---

<b>10</b>	<b>Continued: Reserve Fund movement Analysis as at 30 June 2024</b>	2025	
	<b>CHARITY</b>	£	£
	Income		
	Donations	1,167	
	Bank Interest	2,776	
	Fund Raising	3,369	
	Reserve Transfer (Net)	24,151	
			31,463
	Less, expenditure		
	Local Needs	7,897	
	Defibrillator project	2,238	
	Youth Projects	1,272	
	National Organizations	5,830	
	Lions Clubs Appeals	4,500	
	Vouchers for the Elderly	4,825	
	Elderly and Disabled	1,620	
	Trauma Teddies		
	Other activities	28	
	Insurances (Sleigh)	118	
	Management & Admin costs	2,320	
	Local Hospices		
	Fundraising Activity Costs	816	
	Football		
			31,463
	<b>Net surplus transferred to Charity Fund</b>		0
	 <b>SHOP</b>		
	Income		
	Sales	58,902	
	Wilcox Textiles	916	
	World of Books	128	
	Other	-	
			59,945
	Less, Expenditure		
	Electricity	1,298	
	Water	250	
	Repairs and Maintenance	2,181	
	Equipment and Supplies	187	
	Van insurance, MoT,, tax, repairs. fuel etc.	2,725	

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Trustees' Report and Accounts for the year ended 30 June, 2025 (continued)

Telephone	417	
Waste Disposal	611	
Sundries	406	
Dilapidation and Insurance excess provision		
Other including prior year adjustment	1,780	
Insurance	710	
Advertising	766	
Rent	6,720	
SumUp Fees	452	
Transfer to Reserve Fund	41,442	
		<u>59,945</u>
<b>Net surplus transferred to Shop Fund</b>		<u>0</u>
<b>RESERVE (Excluding Depreciation)</b>		
Income		
Transfer from Shop account		<u>41,442</u>
<b>Less, Expenditure</b>		
Transfer to Charity account	24,151	
Transfer to Minibus operating account	4,081	
		<u>28,232</u>
<b>Net surplus transferred to Reserve Fund</b>		<u>13,210</u>

**HIGHWORTH AND DISTRICT LIONS CLUB**

**CLUB ACCOUNTS**

**Income and Expenditure for year ended 30 June, 2024**

		<b>2025</b>		<b>2024</b>	
<b>Income</b>	<b>Notes</b>	£	£	£	£
1.1	Subscriptions	633		436	
	Charity expenses transferred				
1.2	to Administration a/c			-	
1.3	Interest received			41	
1.4	Social			1,534	
	Refund from Lions				
1.5	International			-	
1.6	Donations	379		366	
	2022 receipts in advance from				
n/a	balance sheet			-	
1.8	Sale of Club clothing			-	
1.9	Tail Twister			11	
1.10	Misc			80	
1.11	Prior year correction			-	
			<u>1,032</u>		<u>2,468</u>
<b>Expenditure</b>					
2.1	International Dues	486		366	
2.2	Multiple District Dues	410		312	
2.3	District Dues	113		86	
2.4	Joining fees	27		28	
2.5	Insurances	28		18	
	Examination of Accounts Y/E				
n/a	2023 Over Accrual release			-5	
	Examination of Accounts Y/E				
n/a	2024 Accrual			303	
	Examination of Accounts Y/E				
2.6	2024 Under Accrual	18			
	Examination of Accounts Y/E				
2.7	2025 Accrual	327	C1.0		
2.8	Recruiting expenses			-	
2.9	Club Clothing purchases			-	
2.10	Member Recognition Gifts			33	
2.11	Social Events			1,924	
2.12	Misc	5		107	
			<u>1,412</u>		<u>3,172</u>
<b>Net surplus/(Deficit) for the year</b>			<u>-380</u>		<u>-703</u>

**HIGHWORTH AND DISTRICT LIONS CLUB**

**CLUB ACCOUNTS**

**Balance Sheet as at 30 June, 2024**

		<b>2025</b>		<b>2024</b>	
<b>ASSETS</b>	Notes	£	£	£	£
Bank - Barclays Community Account	C2.1	1,267		590	
Bank - CAF Gold Account	C2.2	586		1,704	
Bank		100			
			<u>1,953</u>		<u>2,294</u>
<b>Less, liabilities</b>					
Creditors	C2.3	22		52	
Provision - Accounts audit Y/E 24				-	
Provision - Accounts audit Y/E 25	C2.4	327		303	
Receipts in advance	C2.5	90		45	
			<u>438</u>		<u>400</u>
<b>Net Assets</b>			<u>1,515</u>		<u>1,894</u>
<b>Represented by:</b>					
Administration Funds					
Surplus brought forward		1,894		2,598	
Surplus/(Deficit) for year		-380		-703	
Surplus carried forward			<u>1,515</u>		<u>1,894</u>

On behalf of the Trustees, I self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June 2025.

The Accounts were approved by the Trustees and signed on their behalf.



\_\_\_\_\_  
Brian Donovan, Secretary

\_\_\_\_\_  
10 / 06 / 2026

**HIGHWORTH AND DISTRICT LIONS CLUB**  
**Notes to the Accounts for the year ended 30 June, 2024**

- C1.0** The approach to recognising the audit fees for the accounts being prepared has not changed and is accrued in the year being prepared as a known liability. It is deemed more prudent to recognise these costs in light of reducing reserves.
- C2.1** Barclays balance as at 30 June 2025.
- C2.2** CAF balance as at 30 June 2025.
- C2.3** Repayment of Club expenses paid from Charity account.
- C2.4** The Provision represents an estimate of the audit fees payable for auditing the accounts for year ended 30 June 2025.
- C2.5** Subscriptions received in advance for 2024/6 have been deferred.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGHWORTH LIONS CLUB**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGHWORTH LIONS

I report on the accounts of the Trust for the year ended 30<sup>th</sup> June 2025 which are set out on the following pages.

Respective responsibilities of trustees and examiner

As the charities' trustees you are responsible for the preparation of the accounts; you consider that the 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 of the 1993 Act

To follow the procedures laid down in the general Directions given by the Charity Commission.

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 Commission. An examination includes the 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.

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  
-to keep accounting records in accordance with section 41 of the 1993 Act and  
to prepare accounts which accord with the accounting records and to 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

Keith A Farmer ACIB

Independent Examiner

Date: 8/6/26

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**

England & Wales - Charity number 285690

---

# Accounts

---



## HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

### Trustees' Report for the year ended 30 June, 2024

The Trustees present their Report and Accounts for the year ended 30 June, 2024

The Trustees who served throughout the year were:

Mr. N. Little (President)

Ms Melanie Davenport (Secretary)

Mr Jason Griffiths (Treasurer)

The appointment of Trustees is governed by the Trust Deed of the Charity.

#### **Investment Powers**

The Trust Deed authorises the Trustees to make and hold Investments, using funds of the Charity. At present the Investments consists of Building Society deposits.

#### **Constitution**

The Constitution of the Charity is governed by the Trust Deed dated 1 August, 1982. The Charity Number is **285690** on the Register of Charities. The Deed states that the Trustees may apply the Trust Fund and income arising for such Charitable purposes as the Club shall determine.

#### **Development and Activities.**

Our Charity Shop continues to be the primary source and focus of our activities and fundraising.

We are most grateful to all the members, volunteers and the local community who so generously support the Shop.

Other fund-raising activities have continued, with attendance at various local events and we were pleased to be able to continue our Santa Sleigh events over the Christmas period.

The Service activities continue, with involvement in local lunch clubs, local sports groups and support for residents of local Care homes and Hospices.

The demand for our Minibus, which is available for non-profit community use is steady, with several local groups making regular use.

Facilitated by the success of the Shop, Grants and Donations to local Charities and Good Causes have again increased, with the emphasis on local needs and organisations.

### Financial Review.

The Trust Fund has a net surplus in the year of £17,383. This increased the total funds carried forward to **£100,350**

### Future Developments

In common with other Lions Clubs across the UK, the Highworth and District Lions Club is struggling to maintain and grow its membership. This is essential if the Club is to maintain its existing activities and remain a viable entity.

It is felt that conversion to CIO status may assist, and this is an avenue being progressed. We are also continuing to seek all opportunities to attend events with a view to highlighting the activities we undertake for the Community and the need for both new members and volunteers.

### Charity Information

Charity Address	Lions Charity Shop, 23 Newburgh Place, Highworth, Swindon, Wiltshire. SN6 7DN
Bankers	Charities Aid Foundation Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ
Independent Examiner	Ricardo Du Bignon FMAAT ATT Licensed to carry out Independent Examinations with Association of Accounting Technicians c/o DG Accountants Limited, 50a Cricklade Road, Gorse Hill, Swindon, Wiltshire. SN2 8AA.

The attached Statement of Accounts complies with the Charities Act, 1993, and with the Charity's governing document.

### Trustees' Responsibilities

The Trustees are responsible for preparing the financial accounts and maintaining proper accounting records. As in past years, the trustees have opted not to have an audit but to opt for an Independent Examination by a qualified Independent Examiner. The trustees are required to cause true and full accounts to be kept of all monies passing through their hands, and of all other matters proper to be recorded so as to show the full facts relating to the Trust Fund and shall keep Minutes of their Meetings.

This Report was approved by the Trustees and signed on their behalf.

*Jason Griffiths*

1 / 12 / 2024

Jason Griffiths, Treasurer

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**  
**Statement of Financial Activities for the year ended 30 June, 2024**

	Notes	2024	2023
		£	£
<b>Incoming Funds</b>			
Donations		1,444	2,112
Fund Raising		3,427	4,951
Shop receipts		65,844	52,821
Investment Income		2,241	1,065
Other		-	-
<b>Total incoming Resources</b>		<b>72,956</b>	<b>60,948</b>
<b>Resources Expended</b>			
<b>Direct Charitable Expenditure</b>			
Minibus Expenses	2.1	3,942	3,131
Charitable Grant Expenditure	2.2	29,718	21,587
<b>Other Expenditure</b>			
Fund Raising Costs	3.1	1,024	490
Shop Expenses	3.2	18,699	16,284
Management and Administration	3.3	2,190	2,670
<b>Total Resources Expended</b>		<b>55,573</b>	<b>44,162</b>
<b>Net Surplus/ (Deficit) for Year</b>	5	<b>17,383</b>	<b>16,786</b>

The notes on pages 5-9 form part of these accounts.

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**

**Balance Sheet as at 30 June, 2024**

	Note	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>Fixed Assets</b>					
Ford Transit Minibus	6	3,331		3,701	
Ford Transit Van	6	735		817	
			<u>4,066</u>		<u>4,518</u>
<b>Current Assets</b>					
Investments	7	99,374		78,443	
Debtors	8	175		383	
Gift Voucher		15		15	
Cash in hand & Petty Cash	8	1,471		1,237	
			<u>101,035</u>		<u>80,078</u>
<b>Total Assets</b>	<b>11</b>		<u>105,101</u>		<u>84,596</u>
<b>Current Liabilities</b>					
Provision	9	1,028		926	
Creditors	9	3,723		1,704	
			<u>4,751</u>		<u>2,631</u>
<b>Net Current Assets less Current Liabilities</b>			<u>96,284</u>		<u>77,448</u>
<b>Total Assets Less Total Liabilities</b>			<u>100,350</u>		<u>81,966</u>
<b>Reserves Breakdown</b>					
Minibus Replacement Fund			36,847		36,847
Unrestricted Distributable Reserves			54,837		37,001
Capital - Fixed Assets			4,066		4,518
Shop Set Aside Fund			4,600		3,600
<b>Total Reserves</b>	<b>10</b>		<u>100,350</u>		<u>81,966</u>

The notes on pages 5-9 form part of these accounts.

On behalf of the Trustees, I self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June, 2024.

*Jason Griffiths*

1 / 12 / 2024

Jason Griffiths, Treasurer

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**

**Notes to the Accounts for the year ended 30 June, 2024**

	£	£
<b>2 Direct Charitable Expenditure</b>		
<b>2.1 Minibus Expenses</b>		
Insurance, Tax, Mot cert, fuel	1,993	
Repairs and maintenance	1,449	
Depreciation	370	
Other	131	
		3,942
<b>2.2 Charitable Grants and Expenditure</b>		
Local Needs	15,188	
Defibrillator project	617	
Youth Projects	500	
National Organizations	3,438	
Lions Clubs Appeals	2,600	
Vouchers for the Elderly	3,378	
Elderly and Disabled	1,270	
Trauma Teddies	-	
Other activities	277	
Local Hospices	1,500	
Football	950	
		29,718
<b>3 Other Expenditure</b>	£	£
<b>3.1 Fund Raising Costs</b>		
Fund Raising Activity Costs	923	
Insurances (Sleigh)	101	
		1,024
<b>3.2 Shop Expenses</b>		
Rent	6,720	
Electricity	1,061	
Water	285	
Repairs and Maintenance	1,803	
Equipment and Supplies	617	
Depreciation on Van	82	
Van running costs – repairs, fuel, insurance etc.	1,959	
Sundries	329	
Telephone	367	
Waste Disposal	1,059	
Advertising	735	
Insurances	664	
Sum up / Banking Fees	487	
Dilapidation and Insurance excess provision	1,000	

Other	1,531	
		<u>18,699</u>

**3.3 Management and Administration**

Under accrual of Independent Examination of A/cs YE 2023	154	
Independent Examination of Accounts YE 2024 Accrual	1,028	
Administration expenses	1,008	
		<u>2,190</u>

**4 Trustees and Staff Costs**

The Charity has no employees. No remuneration was paid to any Trustee. No allowances were paid to any Trustee.

**5 Net Income for year**

This is stated after charging:	£	£
Depreciation	452	

**6 Fixed Assets**

	£	£	£
	<b>Minibus</b>	<b>Van</b>	<b>Total</b>
Cost on Purchase	28,222	11,495	<u>39,717</u>
Depreciation as at 30/06/23	24,521	10,678	<u>35,199</u>
Add – charge for year	370	82	<u>452</u>
Depreciation as at 30/06/24	24,891	10,760	<u>35,651</u>
Net Book value as at 30/06/24	3,331	735	<u>4,066</u>
Prior Year Net Book value as at 30/06/23	3,701	817	<u>4,518</u>

**7 Investments**

These monies are deposited with the Coventry Building Society and CAF.

**8 Debtors**

Amounts due to be received within the year:	£	£
Unbanked Shop Cash Takings - 18/06 to 30/06	1,471	
Gross SumUp Takings - 27/06 to 30/06	49	
Unbanked Shop - Non-till Income	74	
Owed by Club account	52	
		<u>1,646</u>

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Trustees' Report and Accounts for the year ended 30 June, 2024 (continued)

<b>9 Creditors</b>	£	£
Amounts falling due within the year:		
Provision - Audit fees for YE 2024	1,028	<u>1,028</u>
Unpresented Minibus Expenditure	106	
Unpresented Shop Sundries	20	
Unpresented Shop Expenses & Equipment	197	
Unpaid SumUp Fees (27/06 - 30/06)	1	
Unpaid donations out	3,400	<u>3,723</u>

**10 Unrestricted Funds**

The Trustees designate the funds for particular purposes as set out below:

	Br. F.wd	Movement	Transfers	Car'd f'wd
	£	£	£	£
Mini Bus Replacement	36,847			<u>36,847</u>
Mini Bus Operation	-	- 3,572	3,572	<u>-</u>
Charity	-	- 25,819	25,819	<u>-</u>
Shop	-	47,227	- 47,227	<u>-</u>
Shop Set Aside Fund	3,600	1,000		<u>4,600</u>
Reserve Fund	37,001		17,835	<u>54,836</u>
Capital-Fixed Assets	4,518	- 452		<u>4,066</u>
	<u>81,966</u>	<u>18,383</u>	<u>-</u>	<u>100,350</u>

<b>MINIBUS</b>	£	£
Income		
Donations	-	
Transfer from Reserve Fund	3,572	<u>3,572</u>
Less, expenditure		
Insurance, Tax, MoT cert, fuel, maintenance	1,993	
Repairs and Maintenance	1,449	
Other	131	<u>3,572</u>
Net surplus transferred to the Mini Bus Operating Fund		<u>-</u>

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Trustees' Report and Accounts for the year ended 30 June, 2024 (continued)

<b>10</b>	<b>Continued: Reserve Fund movement Analysis as at 30 June 2024</b>	2024	10
	<b>CHARITY</b>	£	£
	Income		
	Donations	1,444	
	Bank Interest	2,241	
	Fund Raising	3,427	
	Reserve Transfer (Net)	25,819	
			32,932
	Less, expenditure		
	Local Needs	15,188	
	Defibrillator project	617	
	Youth Projects	500	
	National Organizations	3,438	
	Lions Clubs Appeals	2,600	
	Vouchers for the Elderly	3,378	
	Elderly and Disabled	1,270	
	Trauma Teddies	-	
	Other activities	277	
	Insurances (Sleigh)	101	
	Management & Admin costs	2,190	
	Local Hospices	1,500	
	Fundraising Activity Costs	923	
	Football	950	
			32,932
	<b>Net surplus transferred to Charity Fund</b>		-
	<b>SHOP</b>	£	£
	Income		
	Sales	63,764	
	Wilcox Textiles	1,973	
	World of Books	107	
	Other	-	
			65,844
	Less, Expenditure		
	Electricity	1,061	
	Water	285	
	Repairs and Maintenance	1,803	
	Equipment and Supplies	617	
	Van insurance, MoT,, tax, repairs. fuel etc.	1,959	
	Telephone	367	
	Waste Disposal	1,059	
	Sundries	329	
	Dilapidation and Insurance excess provision	1,000	

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Trustees' Report and Accounts for the year ended 30 June, 2024 (continued)

Other including prior year adjustment	1,531	
Insurance	664	
Advertising	735	
Rent	6,720	
SumUp Fees	487	
Transfer to Reserve Fund	47,227	
		<u>65,844</u>
<b>Net surplus transferred to Shop Fund</b>		<u>0</u>
<b>RESERVE (Excluding Depreciation)</b>		
Income		
Transfer from Shop account		<u>47,227</u>
<b>Less, Expenditure</b>		
Transfer to Charity account	25,819	
Transfer to Minibus operating account	3,572	
		<u>29,392</u>
<b>Net surplus transferred to Reserve Fund</b>		<u>17,835</u>

**HIGHWORTH AND DISTRICT LIONS CLUB**

**CLUB ACCOUNTS**

**Income and Expenditure for year ended 30 June, 2024**

		<b>2024</b>		<b>2023</b>	
<b>Income</b>	<b>Notes</b>	£	£	£	£
1.1	Subscriptions	436		430	
	Charity expenses transferred				
1.2	to Administration a/c	-		363	
1.3	Interest received	41		25	
1.4	Social	1,534		1,100	
	Refund from Lions				
1.5	International	-		-	
1.6	Donations	366		50	
	2022 receipts in advance from				
n/a	balance sheet	-		96	
1.8	Sale of Club clothing	-		61	
1.9	Tail Twister	11		84	
1.10	Misc	80		-	
1.11	Prior year correction	-		127	
			<u>2,468</u>		<u>2,337</u>
<b>Expenditure</b>					
2.1	International Dues	366		582	
2.2	Multiple District Dues	312		396	
2.3	District Dues	86		131	
2.4	Joining fees	28		-	
2.5	Insurances	18		18	
	Examination of Accounts Y/E				
n/a	2022	-		250	
	Examination of Accounts Y/E				
2.6	2023 Over Accrual release	-5		-	
	Examination of Accounts Y/E				
2.7	2024 Accrual	303		275	
2.8	Recruiting expenses	-		41	
2.9	Club Clothing purchases	-		96	
2.10	Member Recognition Gifts	33		184	
2.11	Social Events	1,924		1,530	
2.12	Misc	107		47	
			<u>3,172</u>		<u>3,550</u>
<b>Net surplus/(Deficit) for the year</b>			<u>703</u>		<u>-1,213</u>

**HIGHWORTH AND DISTRICT LIONS CLUB**

**CLUB ACCOUNTS**

**Balance Sheet as at 30 June, 2024**

		<b>2024</b>		<b>2023</b>	
<b>ASSETS</b>	Notes	£	£	£	£
Bank - Barclays Community Account	C1.1	590		2,050	
Bank - CAF Gold Account	C1.2	1,704		937	
Bank				-	
Debtor - unbanked cheque Subs				45	
			<u>2,294</u>		<u>3,032</u>
<b>Less, liabilities</b>					
Creditors	C1.3	52		19	
Provision - Accounts audit Y/E 23		-		275	
Provision - Accounts audit Y/E 24	C1.4	303			
Receipts in advance	C1.5	45		140	
			<u>400</u>		<u>434</u>
<b>Net Assets</b>			<u><u>1,894</u></u>		<u><u>2,598</u></u>
<b>Represented by:</b>					
Administration Funds					
Surplus brought forward		2,598		3,811	
Surplus/(Deficit) for year		-703		-1,213	
Surplus carried forward			<u>1,894</u>		<u>2,598</u>

On behalf of the Trustees, I self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June 2024.

The Accounts were approved by the Trustees and signed on their behalf.

*Jason Griffiths*

1 / 12 / 2024

Jason Griffiths, Treasurer

**HIGHWORTH AND DISTRICT LIONS CLUB**  
**Notes to the Accounts for the year ended 30 June, 2024**

**C1.1** Barclays balance as at 30 June 2024.

**C1.2** CAF balance as at 30 June 2024.

**C1.3** Repayment of Club expenses paid from Charity account.

**C1.4** The Provision represents an estimate of the audit fees payable for auditing the accounts for year ended 30 June 2024.

**C1.5** Subscriptions received in advance for 2024/5 have been deferred, analysis below:

	£
Frieda Cox	£ 22.50
Keith Ratcliffe	£ 22.50
	<u>£ 45.00</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGHWORTH LIONS CLUB**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGHWORTH LIONS CLUB

I report on the accounts of the Trust for the Year ended 30th June 2024 which are set out on the following pages.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the 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 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43 (7) (b) of the 1993 Act,
- 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 Commission. 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.

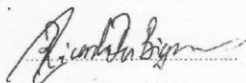
Independent examiner's statement

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

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

Ricardo Du Bignon FMAAT ATT  
Licensed Practitioner : Association of Accounting Technicians

C/O: DG Accountants Limited  
50a Cricklade Road  
Swindon  
SN2 8AA



.....  
30.12.2024

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**  
(Registered Number 285690)  
**Statement of Financial Activities for the year ended 30 June, 2024**

		Notes	2024	2023
			£	£
<b>Incoming Funds</b>				
	Donations		1,444	2,112
	Fund Raising		3,427	4,951
	Shop receipts		65,844	52,821
	Investment Income		2,241	1,065
	Other		-	-
<b>Total incoming Resources</b>			<u><u>72,956</u></u>	<u><u>60,948</u></u>
<b>Resources Expended</b>				
<b>Direct Charitable Expenditure</b>				
	Mini Bus Expenses	2.1	3,942	3,131
	Charitable Grant Expenditure	2.2	29,718	21,587
<b>Other Expenditure</b>				
	Fund Raising Costs	3.1	1,024	490
	Shop Expenses	3.2	18,699	16,284
	Management and Administration	3.3	2,190	2,670
<b>Total Resources Expended</b>			<u><u>55,573</u></u>	<u><u>44,162</u></u>
<b>Net Surplus/ (Deficit) for Year</b>		5	<u><u>17,383</u></u>	<u><u>16,786</u></u>

On behalf of the Trustees, I self certify that the above balance sheet represents a true and fair view of the financial position as at 30 June 2024.

The Accounts were approved by the Trustees and signed on their behalf.

## HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

(Registered Number 285690)

### Balance Sheet as at 30 June, 2024

	Note		2024		2023
		£	£	£	£
<b>Fixed Assets</b>					
Ford Transit Minibus	6	3,331		3,701	
Ford Transit Van	6	735		817	
			4,066		4,518
<b>Current Assets</b>					
Investments	7	99,374		78,443	
Debtors	8	175		383	
Gift Voucher		15		15	
Cash in hand & Petty Cash	8	1,471		1,237	
			101,035		80,078
<b>Total Assets</b>	11		105,101		84,596
<b>Current Liabilities</b>					
Provision	9	1,028		926	
Creditors	9	3,723		1,704	
			4,751		2,631
<b>Net Current Assets less Current Liabilities</b>			96,284		77,448
<b>Total Assets Less Total Liabilities</b>			100,350		81,966
<b>Reserves Breakdown</b>					
Minibus Replacement Fund			36,847		36,847
Unrestricted Distributable Reserves			54,837		37,001
Capital - Fixed Assets			4,066		4,518
Shop Set Aside Fund			4,600		3,600
<b>Total Reserves</b>	10		100,350		81,966

## HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

(Registered Number 285690)

Notes to the Accounts for the year ended 30 June, 2024

	£	£
<b>2 Direct Charitable Expenditure</b>		
<b>2.1 Mini Bus Expenses</b>		
2.1.1 Insurance, Tax, Mot cert, fuel	1,993	
2.1.2 Repairs and maintenance	1,449	
2.1.3 Depreciation	370	
2.1.4 Other	131	
		<u>3,942</u>
<b>2.2 Charitable Grants and Expenditure</b>		
2.2.1 Local Needs	15,188	
2.2.2 Defibrillator project	617	
2.2.3 Youth Projects	500	
2.2.4 National Organizations	3,438	
2.2.5 Lions Clubs Appeals	2,600	
2.2.6 Vouchers for the Elderly	3,378	
2.2.7 Elderly and Disabled	1,270	
2.2.8 Trauma Teddies	-	
2.2.9 Other activities	277	
2.2.10 Local Hospices	1,500	
2.2.11 Football	950	
		<u>29,718</u>
<b>3 Other Expenditure</b>	£	£
<b>3.1 Fund Raising Costs</b>		
3.1.1 Fund Raising Activity Costs	923	
3.1.2 Insurances (Sleigh)	101	
		<u>1,024</u>
<b>3.2 Shop Expenses</b>		
3.2.1 Rent	6,720	
3.2.2 Electricity	1,061	
3.2.3 Water	285	
3.2.4 Repairs and Maintenance	1,803	
3.2.5 Equipment and Supplies	617	
3.2.6 Depreciation on Van	82	
3.2.7 Van running costs – repairs, fuel, insurance etc.	1,959	
3.2.8 Sundries	329	
3.2.9 Telephone	367	
3.2.10 Waste Disposal	1,059	
3.2.11 Advertising	735	
3.2.12 Insurances	664	
3.2.13 Sum up / Banking Fees	487	
3.2.14 Delapidation and Insurance excess provision	1,000	
3.2.14 Other	1,531	
		<u>18,699</u>
<b>3.3 Management and Administration</b>		
Under accrual of Independent Examination of A/cs YE 2023	154	
Independent Examination of Accounts YE 2024 Accrual	1,028	
Administration expenses	1,008	
		<u>2,190</u>

#### 4 Trustees and Staff Costs

The Charity has no employees. No remuneration was paid to any Trustee.  
No allowances were paid to any Trustee.

#### 5 Net Income for year

This is stated after charging:

Depreciation 452

#### 6 Fixed Assets

	Mini Bus	Van	Total
Cost on Purchase	28,222	11,495	39,717
Depreciation as at 30/06/23	24,521	10,678	35,199
Add – charge for year	370	82	452
Depreciation as at 30/06/24	24,891	10,760	35,651
Net Book value as at 30/06/24	3,331	735	4,066
Prior Year Net Book value as at 30/06/23	3,701	817	4,518

#### 7 Investments

These monies are deposited with the Coventry Building Society and CAF.

#### 8 Debtors

Amounts due to be received within the year:

Unbanked Shop Cash Takings - 18/06 to 30/06	1,471	
Unbanked Gross SumUp Takings - 27/06 to 30/06	49	
Unbanked Shop - Non-Till Income	74	
Owed by Club account	52	
		1,646

#### 9 Creditors

Amounts falling due within the year:

Provision - Audit fees for YE 2024	1,028	
		1,028
Unpresented Minibus Expenditure	106	
Unpresented Shop Sundries	20	
Unpresented Shop Expenses & Equipment	197	
Unpaid SumUp Fees (27/06 - 30/06)	1	
Unpaid donations out	3,400	
		3,723

#### 10 Unrestricted Funds

The Trustees designate the funds for particular purposes set out below:

	Brt. F.wd	Movement	Transfers	Car'd f'wd
Mini Bus Replacement	36,847			36,847
Mini Bus Operation	-	3,572	3,572	-
Charity	-	25,819	25,819	-
Shop	-	47,227	47,227	-
Shop Set Aside Fund	3,600	1,000		4,600
Reserve Fund	37,001		17,835	54,836
Capital-Fixed Assets	4,518	452		4,066
	81,966	18,383	-	100,350

## HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

(Registered Number 285690)

### Notes to the Accounts for the year ended 30 June, 2024

#### 10 Continued: Reserve Fund movement Analysis as at 30 June 2024

2024

<b>MINI BUS</b>	£		£
Income			
Donations	-		
Transfer from Reserve Fund	3,572		
			3,572
Less, expenditure			
Insurance, Tax, MoT cert, fuel, maintenance	1,993		
Repairs and Maintenance	1,449		
Other	131		
			3,572
 Net surplus transferred to the Mini Bus Operating Fund			-
 <b>CHARITY</b>	 £		 £
Income			
Donations	1,444		
Bank Interest	2,241		
Fund Raising	3,427		
Reserve Transfer (Net)	25,819		
			32,932
Less, expenditure			
Local Needs	15,188		
Defibrillator project	617		
Youth Projects	500		
National Organizations	3,438		
Lions Clubs Appeals	2,600		
Vouchers for the Elderly	3,378		
Elderly and Disabled	1,270		
Trauma Teddies	-		
Other activities	277		
Insurances (Sleigh)	101		
Management & Admin costs	2,190		
Local Hospices	1,500		
Fundraising Activity Costs	923		
Football	950		
			32,932
 Net surplus transferred to Charity Fund			-

<b>SHOP</b>	£	£
Income		
Sales	63,764	
Wilcox Textiles	1,973	
World of Books	107	
Other	0	
		<u>65,844</u>
Less, Expenditure		
Electricity	1,061	
Water	285	
Repairs and Maintenance	1,803	
Equipment and Supplies	617	
Van insurance, MoT cert, tax, repairs etc, fuel	1,959	
Telephone	367	
Waste Disposal	1,059	
Sundries	329	
Delapidation and Insurance excess provision	1,000	
Other including prior year adjustment	1,531	
Insurance	664	
Advertising	735	
Rent	6,720	
SumUp Fees	487	
Transfer to Reserve Fund	47,227	
		<u>65,844</u>
<b>Net surplus transferred to Shop Fund</b>		<u>0</u>
<b>RESERVE (Excluding Depreciation)</b>		
Income		
Transfer from Shop account		<u>47,227</u>
<b>Less, Expenditure</b>		
Transfer to Charity account	25,819	
Transfer to Mini Bus operating account	3,572	
		<u>29,392</u>
<b>Net surplus transferred to Reserve Fund</b>		<u>17,835</u>

**HIGHWORTH AND DISTRICT LIONS CLUB**  
**CLUB ACCOUNTS**  
**Income and Expenditure for the year ended 30 June, 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Income</b>					
1.1 Subscriptions		£ 436		£ 430	
1.2 Charity expenses transferred to Administration a/c		£ -		£ 363	
1.3 Interest received		£ 41		£ 25	
1.4 Social		£ 1,534		£ 1,100	
1.5 Refund from Lions International		£ -		£ -	
1.6 Donations		£ 366		£ 50	
n/a 2022 receipts in advance from balance sheet		£ -		£ 96	
1.8 Sale of Club clothing		£ -		£ 61	
1.9 Tail Twister		£ 11		£ 84	
1.10 Misc		£ 80		£ -	
1.11 Prior year correction		£ -		£ 127	
			<u>£ 2,468</u>		<u>£ 2,337</u>
<b>Expenditure</b>					
2.1 International Dues		£ 366		£ 582	
2.2 Multiple District Dues		£ 312		£ 396	
2.3 District Dues		£ 86		£ 131	
2.4 Joining fees		£ 28		£ -	
2.5 Insurances		£ 18		£ 18	
n/a Examination of Accounts Y/E 2022		£ -		£ 250	
2.6 Examination of Accounts Y/E 2023 Over Accrual release		-£ 5		£ -	
2.7 Examination of Accounts Y/E 2024 Accrual		£ 303		£ 275	
2.8 Recruiting expenses		£ -		£ 41	
2.9 Club Clothing purchases		£ -		£ 96	
2.10 Member Recognition Gifts		£ 33		£ 184	
2.11 Social Events		£ 1,924		£ 1,530	
2.12 Misc		£ 107		£ 47	
			<u>£ 3,172</u>		<u>£ 3,550</u>
Net surplus/(Deficit) for the year			<u>-£ 703</u>		<u>-£ 1,213</u>

**HIGHWORTH AND DISTRICT LIONS CLUB**  
**CLUB ACCOUNTS**  
**Balance Sheet as at 30 June, 2024**

		<b>2024</b>		<b>2023</b>	
<b>ASSETS</b>	Notes	£	£	£	£
Bank - Barclays Community Account	C1.1	£ 590		£ 2,050	
Bank - CAF Gold Account	C1.2	£ 1,704		£ 937	
Bank				£ -	
Debtor - unbanked cheque Subs				£ 45	
			<b>£ 2,294</b>		<b>£ 3,032</b>
<b>Less, liabilities</b>					
Creditors	C1.3	£ 52		£ 19	
Provision - Accounts audit Y/E 23		£ -		£ 275	
Provision - Accounts audit Y/E 24	C1.4	£ 303			
Receipts in advance	C1.5	£ 45		£ 140	
			<b>£ 400</b>		<b>£ 434</b>
<b>Net Assets</b>			<b>£ 1,894</b>		<b>£ 2,598</b>
<b>Represented by:</b>					
Administration Funds					
Surplus brought forward		£ 2,598		£ 3,811	
Surplus/(Deficit) for year		-£ 703		-£ 1,213	
Surplus carried forward			<b>£ 1,894</b>		<b>£ 2,598</b>

On behalf of the Trustees, I self certify that the above balance sheet represents a true and fair view of the financial position as at 30 June 2024.

The Accounts were approved by the Trustees and signed on their behalf.

**HIGHWORTH AND DISTRICT LIONS CLUB FUND**  
**Notes to the Accounts for the year ended 30 June, 2024**

**C1.1** Barclays balance as at 30 June 2024.

**C1.2** CAF balance as at 30 June 2024.

**C1.3** Repayment of Club expenses paid from Chartity account.

**C1.4** The Provision represents an estimate of the audit fees payable for auditing the accounts for year ended 30 June 2024.

**C1.5** Subscriptions received in advance for 2024/5 have been deferred, analysis below:

	£
Frieda Cox	£ 22.50
Keith Ratcliffe	£ 22.50
	<u>£ 45.00</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGHWORTH LIONS CLUB

I report on the accounts of the Trust for the Year ended 30th June 2024 which are set out on the following pages.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the 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 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43 (7) (b) of the 1993 Act,
- 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 Commission. 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 our attention:

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

Ricardo Du Bignon FMAAT ATT  
Licensed Practitioner : Association of Accounting Technicians

C/O: DG Accountants Limited  
50a Cricklade Road  
Swindon  
SN2 8AA



.....  
30.12.2024

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**

England & Wales - Charity number 285690

---

# Accounts

---

## HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

### Trustees' Report for the year ended 30 June 2023

The Trustees present their Report and Accounts for the year ended 30 June 2023.

The Trustees who served throughout the year were:

Mr. N. Little (President)	Mr. R. A. Davis (outgoing Treasurer and Secretary)
Mr. Keith Ratcliffe	Mr Jason Griffiths (Treasurer incoming)
Mr. B.T. Bradbury- Pratt	Ms Melanie Davenport (Secretary incoming)

The Trustees as at 30 June 2023 were:

Mr. N. Little (President)  
Mr Jason Griffiths (Treasurer incoming)  
Ms Melanie Davenport (Secretary incoming)

The appointment of Trustees is governed by the Trust Deed of the Charity.

#### **Investment Powers**

The Trust Deed authorises the Trustees to make and hold Investments, using funds of the Charity. At present the Investments consists of Building Society deposits.

#### **Constitution**

The Constitution of the Charity is governed by the Trust Deed dated 1 August 1982. The Charity Number is **285690** on the Register of Charities. The Deed states that the Trustees may apply the Trust Fund and income arising for such Charitable purposes as the Club shall determine.

#### **Development and Activities.**

Thankfully 2022/2023 did not see a return of Covid restrictions although the economic pressures on individuals, households and organisations continued to bite and place additional strains on everyone's budgets.

Our Charity Shop continues to be the primary source of our activities and fundraising. At the end December 2022, we temporarily closed our Charity Shop for refurbishment. We are most grateful to all the members, volunteers and local businesses which so generously helped with the refurbishment which enabled the Shop to be re-opened in early January.

Since then, Shop takings have increased, which is in part due to the continued efforts of members, Shop Volunteers, and the generous donations from the local community but also perhaps unfortunately due to the continued economic conditions creating a greater demand.

Other fund-raising activities have continued, with attendance at various local events, which has helped raise the profile of the Lions Club and we were pleased to be able to continue our Santa Sleigh events over the Christmas period.

The Service activities continue, with involvement in local Lunch Clubs, local sports groups, and support for residents of local Care homes and Hospices.

The Minibus is available for Community use, with several local groups making regular use.

In line with additional fund raising, Grants and donations to local Charities and Good Causes have increased, with an emphasis on local needs and organisations.

### Financial Review.

The Trust Fund has a net surplus in the year of £16,786. This increased the total funds carried forward to **£81,966**.

### Future Developments

In common with other Lions Clubs across the UK, the Highworth and District Lions Club is struggling to maintain and grow its membership. This is essential if the Club is to maintain its existing activities and be able to undertake new activities to support the community.

Additional recruitment events and opportunities are to be evaluated in an attempt to reverse this trend.

### Charity Information

Charity Address	Lions Charity Shop, 23 Newburgh Place, Highworth, Swindon, Wiltshire. SN6 7DN
Bankers	Charities Aid Foundation Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ
Independent Examiner	Ricardo Du Bignon FMAAT ATT Licensed to carry out Independent Examinations with Association of Accounting Technicians c/o DG Accountants Limited, 50a Cricklade Road, Gorse Hill, Swindon, Wiltshire. SN2 8AA.

The attached Statement of Accounts complies with the Charities Act, 1993, and with the Charity's governing document.

### Trustees' Responsibilities

The Trustees are responsible for preparing the financial accounts and maintaining proper accounting records. As in past years, the trustees have opted not to have an audit but to opt for an Independent Examination by a qualified Independent Examiner. The trustees are required to cause true and full accounts to be kept of all monies passing through their hands, and of all other matters proper to be recorded to show the full facts relating to the Trust Fund and shall keep Minutes of their Meetings.

This Report was approved by the Trustees and signed on their behalf.

*Jason Griffiths*

-----  
Jason Griffiths, Treasurer

23 February 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGHWORTH LIONS CLUB

I report on the accounts of the Trust for the Year ended 30th June 2023 which are set out on the following pages.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the 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 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43 (7) (b) of the 1993 Act,
- 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 Commission. 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 our attention:

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

Ricardo Du Bignon FMAAT ATT  
Licensed Practitioner : Association of Accounting Technicians

C/O: DG Accountants Limited  
50a Cricklade Road  
Swindon  
SN2 8AA



.....  
23.2.2024

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**  
(Registered Number 285690)

**Statement of Financial Activities for the year ended 30 June, 2023**

	Notes	2023	2022
		£	£
<b>Incoming Funds</b>			
Donations		2,112	1,215
Fund Raising		4,951	4,531
Shop receipts		52,821	31,159
Investment Income		1,065	556
SBC Grant – Covid support		-	-
Other		-	368
<b>Total incoming Resources</b>		<b>60,948</b>	<b>37,829</b>
<b>Resources Expended</b>			
<b>Direct Charitable Expenditure</b>			
Minibus Expenses	2.1	3,131	3,130
Charitable Grant Expenditure	2.2	21,587	20,859
<b>Other Expenditure</b>			
Fund Raising Costs	3.1	490	919
Shop Expenses	3.2	16,284	8,108
Management and Administration	3.3	2,670	1,120
<b>Total Resources Expended</b>		<b>44,162</b>	<b>34,136</b>
<b>Net Surplus/ (Deficit) for Year</b>	5	<b>16,786</b>	<b>3,693</b>

The notes on pages 6-10 form part of these Accounts.

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**  
(Registered Number 285690)  
**Balance Sheet as at 30 June, 2023**

	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Ford Transit Minibus	6	3,701		4,112	
Ford Transit Van	6	817		908	
			<u>4,518</u>		<u>5,020</u>
<b>Current Assets</b>					
Investments	7	78,443		50,743	
Debtors	8	383		-	
Gift Voucher		15			
Cash in hand & Petty Cash		1,237		9,516	
			<u>80,078</u>		<u>60,259</u>
<b>Total Assets</b>	11		<u>84,596</u>		<u>65,279</u>
<b>Current Liabilities</b>					
Provision	9	926			
Creditors	9	1,704		100	
			<u>2,631</u>		<u>100</u>
<b>Net Current Assets less Current Liabilities</b>			<u>77,448</u>		<u>55,634</u>
<b>Total Assets Less Total Liabilities</b>			<u>81,966</u>		<u>65,179</u>
<b>Reserves Breakdown</b>					
Minibus Replacement Fund			36,847		36,847
Unrestricted Distributable Reserves			37,001		19,712
Capital - Fixed Assets			4,518		5,020
Shop Set Aside Fund			3,600		3,600
<b>Total Reserves</b>	10		<u>81,966</u>		<u>65,179</u>

The notes on pages 6-10 form part of these Accounts.

On behalf of the Trustees, I self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June, 2023.

*Jason Griffiths*  
-----  
Jason Griffiths, Treasurer

23 February 2024

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**  
(Registered Number 285690)

**Notes to the Accounts for the year ended 30 June, 2023**

<b>2 Direct Charitable Expenditure</b>	<b>£</b>	<b>£</b>
<b>2.1 Mini Bus Expenses</b>		
Insurance, Tax, Mot cert, fuel	1,452	
Repairs and maintenance	1,213	
Depreciation	411	
Other	56	
		<u><b>3,131</b></u>
<b>2.2 Charitable Grants and Expenditure</b>		
Local Needs	7,761	
Defibrillator project	1,621	
Youth Projects	1,304	
National Organizations	2,091	
Lions Clubs Appeals	2,000	
Vouchers for the Elderly	3,540	
Elderly and Disabled	1,330	
Trauma Teddies	184	
Other activities	953	
Local Hospices	802	
Football	-	
		<u><b>21,587</b></u>
<b>3 Other Expenditure</b>	<b>£</b>	<b>£</b>
<b>3.1 Fund Raising Costs</b>		
Fund Raising Activity Costs	406	
Insurances (Sleigh)	84	
		<u><b>490</b></u>
<b>3.2 Shop Expenses</b>		
1 Rent	6,720	
2 Electricity	663	
3 Water	137	
4 Repairs and Maintenance	3,515	
5 Equipment and Supplies	408	
6 Depreciation on Van	91	
7 Van running costs – repairs, fuel, insurance etc.	1,699	
8 Sundries	204	
9 Telephone	344	
10 Waste Disposal	958	

**3.2 Continued - Shop Expenses**

11	Advertising	704	
12	Insurances	216	
13	Sum up Fees	200	
14	Other including a prior year adjustment	425	
			16,284

**3.3 Management and Administration**

Independent Examination of Accounts YE 2022	842	
Independent Examination of Accounts YE 2023 Accrual	926	
Administration expenses	902	
		2,670

**4 Trustees and Staff Costs**

The Charity has no employees. No remuneration was paid to any Trustee.  
No allowances were paid to any Trustee.

**5 Net Income for year**

This is stated after charging:

Depreciation	502	
--------------	-----	--

**6 Fixed Assets**

	Mini Bus	Van	Total
Cost on Purchase	28,222	11,495	39,717
Depreciation as at 30/06/22	24,110	10,587	34,697
Add – charge for year	411	91	502
Depreciation as at 30/06/23	24,521	10,678	35,199
Net Book value as at 30/06/23	3,701	817	4,518
 Prior Year Net Book value as at 30/06/22	 4,112	 908	 5,020

**7 Investments**

These monies are deposited with the Coventry Building Society and CAF.

**8 Debtors**

Amounts due to be received within the year:

Unbanked Gross SumUp Takings - 29/06 to 30/06	260	
Unbanked Shop - Non-Till Income	104	
Owed by CAF Gold (Club) account	9	
Owed by Barclays (Club) account	10	
		383

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Trustees' Report and Accounts for the year ended 30 June 2023

---

**9 Creditors**

Amounts falling due within the year:

Provision - Audit fees for YE 2023	926	
Unpresented Activities Expenditure	300	
Unpaid SumUp Fees (29/06 - 30/06)	4	
Unpaid donations out	1,400	
		2,631

**10 Unrestricted Funds**

The Trustees designate the funds for particular purposes as set out below:

	Brought Forward	Movement	Transfers	Carried Forward
Mini Bus Replacement	18,272		18,575	36,847
Mini Bus Operation	23,466		-23,466	-
Charity	-1,887		1,887	-
Shop	-15,136		15,136	-
Shop Set Aside Fund	3,600			3,600
Reserve Fund	31,844	17,289	-12,132	37,001
Capital-Fixed Assets	5,020	-502		4,518
	65,179	16,787	0	81,966

Transfers represent the adjustments needed to align the carried forward balances by fund type.

**10 Continued: Reserve Fund movement Analysis as at 30 June 2023**

**2023**

	£	£
<b>MINI BUS</b>		
Income		
Donations	268	
Transfer from Reserve Fund	2,452	
		2,720
Less, expenditure		
Insurance, Tax, MOT cert, fuel, maintenance	1,069	
Repairs and Maintenance	1,213	
Fuel	383	
Other	56	
		2,720
Net surplus transferred to the Mini Bus Operating Fund		-

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Trustees' Report and Accounts for the year ended 30 June 2023

---

<b>CHARITY</b>	<b>£</b>	<b>£</b>
Income		
Donations	1,844	
Bank Interest	1,065	
Fund Raising	4,951	
Reserve Transfer (Net)	16,888	
		<u>24,747</u>
Less, expenditure		
Local Needs	7,761	
Defibrillator project	1,621	
Youth Projects	1,304	
National Organizations	2,091	
Lions Clubs Appeals	2,000	
Vouchers for the Elderly	3,540	
Elderly and Disabled	1,330	
Trauma Teddies	184	
Other activities	953	
Insurances (Sleigh)	84	
Management & Admin costs	2,670	
Local Hospices	802	
Fundraising Activity Costs	406	
Football	-	
		<u>24,747</u>
<b>Net surplus transferred to Charity Fund</b>		<u>-</u>

<b>SHOP</b>	<b>£</b>	<b>£</b>
Income		
Sales	50,722	
Wilcox Textiles	1,430	
World of Books	144	
Shop Stalls at Events	458	
Other	68	
		<u>52,821</u>
Less, Expenditure		
Electricity	663	
Water	137	
Repairs and Maintenance	3,515	
Equipment and Supplies	408	
Van insurance, MOT cert, tax, repairs etc, fuel	1,699	
Telephone	344	
Waste Disposal	958	

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Trustees' Report and Accounts for the year ended 30 June 2023

Sundries		204	
Other including prior year adjustment		425	
Insurance		216	
Advertising		704	
Rent		6,720	
SumUp Fees		200	
Transfer to Reserve Fund		36,628	
			<u>52,821</u>
<b>Net surplus transferred to Shop Fund</b>			<u>-</u>
<b>RESERVE (Excluding Depreciation)</b>			
Income			
Transfer from Shop account			<u>36,628</u>
<b>Less, Expenditure</b>			
Transfer to Charity account		16,888	
Transfer to Mini Bus operating account		<u>2,452</u>	
			<u>19,340</u>
<b>Net surplus transferred to Reserve Fund</b>	12		<u>17,289</u>

- 12** The allocation of reserve funds, reconciles to the movement in the year.

**HIGHWORTH AND DISTRICT LIONS CLUB  
CLUB ACCOUNTS**

**Income and Expenditure for the year ended 30 June, 2023**

		2023		2022	
Income	Notes	£	£	£	£
Subscriptions		430		514	
Charity expenses transferred to Administration a/c		363		231	
Interest received		25		3	
Social		1,100		968	
Refund from Lions International		-		282	
Donations		50		-	
2022 receipts in advance from balance sheet	C2.1	96		-	
Sale of Club clothing		61		46	
Tail Twister		84		84	
Prior year correction	C2.2	127			
			<u>2,337</u>		<u>2,128</u>
<b>Expenditure</b>					
International Dues		582		348	
Multiple District Dues		396		260	
District Dues		131		94	
Joining fees		-		27	
Insurances		18		18	
Examination of Accounts Y/E 2022		250		250	
Examination of Accounts Y/E 2023 Accrual	C2.3	275		-	
Recruiting expenses		41		167	
Club Clothing purchases		96		-	
Member Recognition Gifts		184		-	
Social Events		1,530		1,148	
Misc		47		-	
			<u>3,550</u>		<u>2,312</u>
Net surplus/(Deficit) for the year			<u>-1,213</u>		<u>-184</u>

The notes on page 13 form part of these Accounts.

**HIGHWORTH AND DISTRICT LIONS CLUB  
CLUB ACCOUNTS**

**Balance Sheet as at 30 June, 2023**

		2023		2022	
<b>ASSETS</b>	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank - Barclays Community Account	C3.1	2,050		-	
Bank - CAF Gold Account	C3.2	937		-	
Bank		-		4,695	
Debtor - unbanked cheque Subs	C3.3	45		-	
			<u>3,032</u>		<u>4,695</u>
Less, liabilities					
Creditors	C3.4	19		788	
Provision - Accounts audit Y/E 23	C3.5	275		-	
Receipts in advance	C3.6	140		96	
			<u>434</u>		<u>884</u>
<b>Net Assets</b>			<u>2,598</u>		<u>3,811</u>
<b>Represented by:</b>					
Administration Funds					
Surplus brought forward		3,811		3,995	
		-			
Surplus/(Deficit) for year		1,213		-184	
Surplus carried forward			<u>2,598</u>		<u>3,811</u>

On behalf of the Trustees, I self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June 2023.

The Accounts were approved by the Trustees and signed on their behalf.

The notes on page 13 form part of these Accounts.

On behalf of the Trustees, I self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June, 2023.

*Jason Griffiths*

-----  
Jason Griffiths, Treasurer

23 February 2024

**HIGHWORTH AND DISTRICT LIONS CLUB FUND**  
**Notes to the Accounts for the year ended 30 June, 2023**

- C1.0** The Club accounts for the year ended 30 June 2022 were reported with a split between 'Activity' and 'Admin'. Accounting treatment for year ended 30 June 2023 has been to combine the reporting as this level of detail is believed to superfluous to requirements.
- C2.1** The receipts received in advance from 2022 are released to the P&L in 2023.
- C2.2** There is an adjustment to the P&L required in 2023 to reconcile the accounts to the end of year reserves having used the brought forward account totals. Due to a change in Treasurer, it is not possible/practical to validate the previous years (2021-2022) accounts.
- C2.3** The approach to recognising the audit fees for the accounts being prepared has changed and will now be accrued in the year being prepared as a known liability. It is deemed more prudent to recognise these costs in light of reducing reserves.
- C3.1** Barclays balance as at 30 June 2023.
- C3.2** CAF balance as at 30 June 2023.
- C3.3** The debtor balance represents subscriptions paid by cheque and recognised in the P&L but unbanked and uncleared by 30 June 2023.
- C3.4** The short-term creditor balance represents money received into the Club bank accounts that belongs to the Charity which remained un-transferred on 30 June 2023.
- C3.5** The Provision represents an estimate of the audit fees payable for auditing the accounts for year ended 30 June 2023.
- C3.6** Subscriptions received in advance for 2023/4 have been deferred, analysis below:

	£
Brian Bradbury-Pratt	45
Frieda Cox	22.5
Keith Ratcliffe	22.5
Sean Ford	50
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
	140

**HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND**

England & Wales - Charity number 285690

---

# Accounts

---

## HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Trustees' Report for the year ended 30 June, 2022.

The Trustees present their Report and Accounts for the year ended 30 June, 2022.

The Trustees who served throughout the year were:

Mr. N. Little (President)	Mr. R. A. Davis (Treasurer and Secretary)
Mr. Keith Ratcliffe.	Mr. B.T. Bradbury- Pratt

The appointment of Trustees is governed by the Trust Deed of the Charity.

### Investment Powers

The Trust Deed authorises the Trustees to make and hold Investments, using funds of the Charity. At present the Investments consists of Building Society deposits.

### Constitution

The Constitution of the Charity is governed by the Trust Deed dated 1 August, 1982. The Charity Number is **285690** on the Register of Charities. The Deed states that the Trustees may apply the Trust Fund and income arising for such Charitable purposes as the Club shall determine.

### Development and Activities.

With the relaxation of the Covid restrictions, the income of the Lion's Charity Shop has improved, although not to pre-pandemic levels. This is due mainly because we have not been able to open the Shop fully owing to staff shortages and the fact that we are not yet receiving furniture and other large items to sell.

Other fund raising activities have increased, mainly because of an intake of younger Members which made it possible to undertake more varied events and activities. These included an extended Raffle and attendance at various local events which raised the profile of the Lions Club. Another recruiting event is being planned to increase the membership of the Club further.

The Service activities have also been increased with involvement in a Lunch Club, a Dementia Club and an Elderly Peoples' Home. The Minibus is still available for Community use, although take-up following the pandemic is down on previous years.

Grants and donations to local Charities and Good Causes have increased, with an emphasis on local needs and organisations.

### Financial Review.

The Trust Fund has a net surplus in the year of £3693. This reduced the total funds carried forward to **£71983**.

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Trustees' Report and Accounts for the year ended 30 June, 2022 (continued)

Future Developments

The Highworth and District Lions Club will make efforts to increase its Membership so that it can develop its activities and support for the community which it is unable to with the present demographics and abilities of the current Membership.

Charity Information

- Charity Address - Lions Charity Shop, 23 Newburgh Place, Highworth, Swindon,  
Wiltshire. SN6 7DN.
- Bankers - Charities Aid Foundation Bank, 25 Kings Hill Avenue, Kings Hill, West  
Malling, Kent. ME19 4JQ.

Independent Examiner - Ricardo Du Bignon FMAAT ATT

Licensed to carry out Independent Examinations  
with Association of Accounting Technicians  
c/o DG Accountants Limited,  
50a Cricklade Road, Gorse Hill, Swindon,  
Wiltshire. SN2 8AA.

The attached Statement of Accounts complies with the Charities Act, 1993, and with the Charity's governing document.

Trustees' Responsibilities

The Trustees are responsible for preparing the financial accounts and maintaining proper accounting records. As in past years, the trustees have opted not to have an audit but to opt for an Independent Examination by a qualified Independent Examiner. The trustees are required to cause true and full accounts to be kept of all monies passing through their hands, and of all other matters proper to be recorded so as to show the full facts relating to the Trust Fund and shall keep Minutes of their Meetings.

This Report was approved by the Trustees and signed on their behalf.

.....  
Rodney Davis, Treasurer

28 October, 2022.

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Statement of Financial Activities for the year ended 30 June, 2022.

	Notes	2022	2021
		£	£
<b>Incoming Resources</b>			
Donations ... ..		1215	944
Fund Raising ... ..		4531	2189
Shop receipts ... ..		31159	4968
Investment Income ... ..		556	626
SBC Grant – Covid Pandemic National lockdown support		0	14098
Other ... ..		<u>368</u>	<u>0</u>
<b>Total incoming Resources ... ..</b>		<b>37829</b>	<b>22825</b>
<b>Resources Expended</b>			
Direct Charitable Expenditure			
Mini Bus Expenses ... ..	2.1	3130	960
Charitable Grant Expenditure ... ..	2.2	20859	16236
Other Expenditure			
Fund Raising Costs ... ..	3.1	919	253
Shop Expenses ... ..	3.2	8108	12600
Management and Administration	3.3	<u>1120</u>	1000
<b>Total Resources Expended ... ..</b>		<b><u>34136</u></b>	<b><u>31049</u></b>
<b>Net Surplus/ (Deficit) for Year ... ..</b>	<b>5</b>	<b>3693</b>	<b>(8224)</b>
Gain on Sale of Assets ... ..		-	-
Net Movement in Funds ... ..		3693	(8214)
Balance brought forward as at 1 July, 2021 ...		<u>68290</u>	<u>76514</u>
<b>Fund Balance carried forward at 1 July, 2022</b>		<b><u>71983</u></b>	<b><u>68290</u></b>

The notes on pages 6 to 9 form part of these Accounts

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Balance Sheet as at 30 June, 2022.

			Note	2022	2021
				£	£
<b>Fixed Assets</b>					
Ford Transit Minibus	...	...	6	4112	4568
Ford Transit Van	...	...	6	<u>908</u>	<u>1008</u>
				5020	5576
<b>Current Assets</b>					
Investments	...	...	7	50743	50187
Cash in Bank and In Hand	...	...		<u>9516</u>	<u>11864</u>
				<u>60259</u>	62051
Total Assets	...	...		<u>65279</u>	67627
<b>Current Liabilities</b>					
Creditors	...	...	8	100	4213
Net Current Assets less Current Liabilities				55634	57838
Total Assets less Liabilities	...	...		65179	<u>63414</u>
<b><u>Net Assets</u></b>	...	...		<b><u>65179</u></b>	<b>63414</b>

The notes on pages 5 to 8 form part of these Accounts.

On behalf of the Trustees, we self certify that the above balance sheet represents a true and fair view of the financial position as at 30 June, 2022.

.....  
Rodney Davis, Treasurer

28 October, 2022

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Notes to the Accounts for the year ended 30 June, 2022.

1	Accounting Policies				
1.1	The Accounts have been prepared under the historic cost convention and in accordance with the				
	Applicable Accounting Standards and the Statement of Recommended Practice SORP 2005), Accounting by Charities under the Receipts and Payments Basis as the Income is below £250,000.				
1.2	Incoming Resources are reported Gross.				
1.3	Direct Charitable Expenditure comprises all expenditure directly relating to the object of the Charity.				
1.3	Tangible Fixed Assets are stated at costs.				
	Depreciation has been provided for the Mini Bus and Van to ensure that their written down Value on the Balance Sheet reflects their Market Value at the end of the financial year.				
2	Direct Charitable Expenditure.				
2.1	Mini Bus Expenses.				£
	Insurance, Tax, Mot cert, fuel	...	...		1803
	Repairs and maintenance	...	...		772
	Depreciation	...	...	...	456
	Other	...	...	...	<u>99</u>
					<b><u>3130</u></b>
2.2	Charitable Grants and Expenditure				
	Local Needs	...	...	...	6012
	Defibrillator project	...	...	...	561
	Youth Projects	...	...	...	1054
	National Organizations	...	...	...	1780
	Lions Clubs Appeals	...	...	...	2913
	Vouchers for the Elderly	...	...	...	3922
	Elderly and Disabled (net)	...	...	...	1819
	Other activities	...	...	...	1493
	Local Hospices	...	...	...	1010
	Football	...	...	...	<u>295</u>
					<b>20859</b>

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Notes to the Accounts for the year ended 30 June, 2022

3	Other Expenditure					£
3.1	Fund Raising Costs					
	Fund Raising Events	...	...	...		870
	Insurances	...	...	...		<u>49</u>
						<b><u>919</u></b>
3.2	Shop Expenses					
	Electricity	...	...	...		530
	Water	...	...	...		84
	Repairs and Maintenance	...	...			86
	Equipment and Supplies	...	...			284
	Depreciation on Van	...	...			100
	Van running costs – repairs, fuel, insurance etc	...				1988
	Sundries	...	...	...	...	18
	Telephone	...	...	...	...	319
	Waste Disposal	...	...	...		824
	Advertising	...	...	...	...	672
	Insurance	...	...	...	...	193
	Rent	...	...	...	...	6720
	Rent creditor adjusted prior year			....		(4525)
	Other	...	...	...		<u>815</u>
						<b><u>8108</u></b>
3.3	Management and Administration					
	Independent Examination of Accounts	...	...			800
	Administration expenses	...	...			<u>320</u>
						<b><u>1120</u></b>
4	Trustees and Staff Costs					
	The Charity has no employees. No remuneration was paid to any Trustee.					
	No expenses were paid to any Trustee.					
5	Net Income for year.					
	This is stated after charging:					
	Depreciation	...	...	...		<u>556</u>

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Notes to the Accounts for the year ended 30 June, 2022 (continued)

6	Fixed Assets		Mini Bus	Van	Total
			£	£	£
	Cost on Purchase	...    ...	28222	11495	39717
	Depreciation as at 30.6.21	...    ...	23654	10487	34141
	Add – charge for year	...    ...	<u>456</u>	<u>100</u>	<u>556</u>
	Depreciation as at 30.6.22	...    ...	24110	10587	34697
	Net Book value as at 30.6.22	...    ...	<u><b>4112</b></u>	<u><b>908</b></u>	<u><b>5020</b></u>
	Net Book value as at 30.6.21	...    ...	4568	1008	5576
		-			
7	Investments				
	These monies are deposited with the Coventry Building Society.				
8	Creditors				
	Amounts falling due within the year		<u><b>100</b></u>		

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Notes to the Accounts for the year ended 30 June, 2022 (continued)

9 Unrestricted Funds

The Trustees designate the funds for particular purposes set out below:

	Brt. F.wd	Movement	Transfers	Car'd f'wd
Mini Bus Replacement	<u>18272</u>			<u>18272</u>
Mini Bus Operation	<u>22905</u>		561	<u>23466</u>
Charity	<u>(1824)</u>		(63)	<u>(1887)</u>
Shop	<u>(19565)</u>	4525	(96)	<u>(15136)</u>
Shop Set Aside Fund	<u>3600</u>			<u>3600</u>
Reserve Fund	<u>34450</u>		(2606)	<u>31844</u>
Capital-Fixed Assets	<u>5576</u>	(556)		<u>5020</u>
	<u>63414</u>	3969	(2204)	<u>65179</u>

Transfers have been made from the Reserve Fund to:

- the Mini Bus Operations Fund to help pay for the day to day running of the Mini Bus.
- the Charity Fund to add to the income from Fund Raising activities and so enable the Trust to make more charitable grants and expenditure.

Transfers have also been made :

Between the Charity Fund and the Reserve Funds to reflect the depreciation of the Mini Bus and Van. In the year, £21264 was transferred for the Charity accounts; £2346 for the Mini Bus Operating fund, and £18918 for the Charity fund.

10. Post Balance Sheet Events

None to report

11. Contingent Liability

Until the Heads of Lease had been signed, no rent has been paid for some years to the council. The Trust has made a provision as shown previously in the Unrestricted fund note 9. On completion of the negotiations the Trustees decided that the Shop Contingency Fund should be divided into two parts: one to cater for certain provisions in the Lease relating to termination of the Lease, and the other to provide a fund to instal a permanent memorial to the Lions Club in the area. However, owing to the loss of income following the Shop closure it was decided by the Trustees to use this money to make up the shortfall of funds transferred to the Charity Fund. These combined accounts still equate to the sum quoted in note 9. They are known as The Shop Set Aside Fund and the Reserve Fund. Some profit from the Charity Shop has been transferred to the Reserve fund.



HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

(Registered Number 285690)

Income and Expenditure Account (continued)

SHOP

				£	£
Income					
Sales	...	...	...	30278	
Wilcox Textiles	...	...	...	811	
World of Books	...	...	...	<u>70</u>	
					31159
Less, Expenditure					
Electricity...	...	...	...	530	
Water	...	...	...	84	
Repairs and Maintenance			...	86	
Equipment and Supplies			...	284	
Van insurance, MoT cert, tax, repairs etc, fuel				1988	
Telephone	...	...	...	319	
Waste Disposal	...	...	...	824	
Sundries	...	...	...	18	
Other	...	...	...	879	
Insurance...	...	...	...	193	
Advertising	...	...	...	672	
Rent	...	...	...	6720	
Transfer to Reserve Fund	...	...	...	<u>18658</u>	
					<u>31255</u>
<b>Net deficit transferred to Shop Fund</b>	...	...	...		<b>(96)</b>
<b>Rent Creditor- Adjusted Prior year</b>	...	....			<b>(4525)</b>

RESERVE

Income

Transfer from Shop account	...	...	...		18658
Less, Expenditure					
Transfer to Charity account	...	...	...	18918	
Transfer to Mini Bus operating account	...	...	...	<u>2346</u>	
					<u>21264</u>
<b>Net deficit transferred to Reserve Fund</b>	...	...			<b>(2606)</b>

HIGHWORTH AND DISTRICT LIONS CKUB CHARITY TRUST FUND

(Registered Number 265690)

Balance Sheet as at 30 June, 2022

				£	£
<b>ASSETS</b>					
Mini Bus – Ford Transit – 14 seats – April, 2012	...	...			
Registered new – April, 2012	...	...	...	28222	
Less, amount written down to 30.6.21	...	...	...	23654	
Add, amount written down in current year	...	...	...	456	4112
Van – Ford Transit					
Purchased second hand, March, 2010	...	...	...	11495	
Less, amount written down to 30.6.21	...	...	...	10487	
Add, amount written down in year	...	...	...	100	<u>908</u>
Capital Account	...	...	...		5020
Bank and Cash in Hand	...	...	...		<u>60259</u>
					65279
Less, liabilities – creditors	...	...	...		100
<b>Net Assets</b>	...	...	...		<b>65179</b>
Represented by:					
Capital Account	...	...	...		5020
Mini Bus Replacement Fund					
Surplus brought forward	...	...	...	18272	
No movement					18272
Mini Bus Operating Fund					
Surplus brought forward	...	...	...	22905	
Add, surplus for year	...	...	...	<u>561</u>	
					23466
Charity Fund					
Deficit brought forward for year	...	...	...	(1824)	
Less, deficit for year	...	...	...	(63)	
					(1887)

Shop Fund

Deficit brought forward for year	...	...	(19565)	
Less, deficit for year	...	...	<u>(96)</u>	(19661)

Shop Set Aside Fund

No movement for year	...	...	...	3600
----------------------	-----	-----	-----	------

Reserve Fund

Balance brought forward	...	...	...	34450
Less Debit for year	...	...	...	(2606)
				<u>31844</u>

Total **65179**

On behalf of the Trustees, we self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June, 2022.

The Accounts were approved by the Trustees and signed on their behalf.

.....

Rodney Davis, Treasurer

28 October, 2022

HIGHWORTH AND DISTRICT LIONS CLUB  
 ACTIVITIES FUND  
 Income and Expenditure for year ended 30 June, 2022

Income			£	£
Presale of Club clothing	...	...	...	46
Less, expenditure and expenses				
Examination of Accounts	...	...	250	
Recruiting expenses	...	...	167	
				<u>417</u>
<b>Net deficit to Activities Account</b>	...	...	...	<b>(371)</b>

HIGHWORTH AND DISTRICT LIONS CKUB  
ACTIVITIES ACCOUNT

Balance Sheet as at 30 June, 2022.

ASSETS				£	£
Bank	...	...	...	...	3343
<b>Net Assets</b>	...	...	...	...	<b><u>3343</u></b>

Represented by:

Activities Fund					
Surplus brought forward	...	...		3714	
Less, deficit for year	...	...		(371)	
Surplus carried forward	...	...			<b><u>3343</u></b>

On behalf of the Trustees, I self certify that the above balance sheet represents a true and fair view of the financial position as at 30 June 2022.

The Accounts were approved by the Trustees and signed on their behalf.

.....  
Rodney Davis, Treasure

28 October, 2022

HIGHWORTH AND DISTRICT LIONS CLUB  
ADMINISTRATION ACCOUNT  
Income and Expenditure for the year ended 30 June, 2022.

Income				£	£
Subscriptions	...	...		514	
Charity expenses transferred to Administration a/c				231	
Interest received	....	...	...	3	
Social	...	...	...	968	
Refund from Lions International			...	282	
Tail Twister	...	....	...	<u>84</u>	
					<u>2082</u>
Expenditure					
International Dues	...	...		348	
Multiple District Dues	...	...		260	
District Dues	...	...		94	
Joining fees	...	...		27	
Insurances	...	...		18	
Social Events	...	...		<u>1148</u>	
					<u>1897</u>
<b>Net surplus transferred to Administration Account</b>					<b><u>187</u></b>

HIGHWORTH AND DISTRICT LIONS CLUB  
 ADMINISTRATION ACCOUNT  
 Balance Sheet as at 30 June, 2022.

ASSETS		£	£
Bank	...	...	1352
Less, liabilities			
Creditors	...	...	788
Receipts in advance	...	...	<u>96</u>
			<u>884</u>
<b>Net surplus</b>	...	...	<b>468</b>
Represented by:			
Administration Fund			
Surplus brought forward	...	...	281
Surplus for year	...	...	187
Surplus carried forward	...	...	<u>468</u>

On behalf of the Trustees, I self certify that the above balance sheet represents a true and fair view of the financial position as at 30 June 2022

The Accounts were approved by the Trustees and signed on their behalf.

.....  
 Rodney Davis, Treasurer

28 October, 2022

## HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Trustees' Report for the year ended 30 June, 2022.

The Trustees present their Report and Accounts for the year ended 30 June, 2022.

The Trustees who served throughout the year were:

Mr. N. Little (President)	Mr. R. A. Davis (Treasurer and Secretary)
Mr. Keith Ratcliffe.	Mr. B.T. Bradbury- Pratt

The appointment of Trustees is governed by the Trust Deed of the Charity.

### Investment Powers

The Trust Deed authorises the Trustees to make and hold Investments, using funds of the Charity. At present the Investments consists of Building Society deposits.

### Constitution

The Constitution of the Charity is governed by the Trust Deed dated 1 August, 1982. The Charity Number is **285690** on the Register of Charities. The Deed states that the Trustees may apply the Trust Fund and income arising for such Charitable purposes as the Club shall determine.

### Development and Activities.

With the relaxation of the Covid restrictions, the income of the Lion's Charity Shop has improved, although not to pre-pandemic levels. This is due mainly because we have not been able to open the Shop fully owing to staff shortages and the fact that we are not yet receiving furniture and other large items to sell.

Other fund raising activities have increased, mainly because of an intake of younger Members which made it possible to undertake more varied events and activities. These included an extended Raffle and attendance at various local events which raised the profile of the Lions Club. Another recruiting event is being planned to increase the membership of the Club further.

The Service activities have also been increased with involvement in a Lunch Club, a Dementia Club and an Elderly Peoples' Home. The Minibus is still available for Community use, although take-up following the pandemic is down on previous years.

Grants and donations to local Charities and Good Causes have increased, with an emphasis on local needs and organisations.

### Financial Review.

The Trust Fund has a net surplus in the year of £3693. This reduced the total funds carried forward to **£71983**.

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Trustees' Report and Accounts for the year ended 30 June, 2022 (continued)

Future Developments

The Highworth and District Lions Club will make efforts to increase its Membership so that it can develop its activities and support for the community which it is unable to with the present demographics and abilities of the current Membership.

Charity Information

Charity Address - Lions Charity Shop, 23 Newburgh Place, Highworth, Swindon,  
Wiltshire. SN6 7DN.

Bankers - Charities Aid Foundation Bank, 25 Kings Hill Avenue, Kings Hill, West  
Malling, Kent. ME19 4JQ.

Independent Examiner - Ricardo Du Bignon FMAAT ATT

Licensed to carry out Independent Examinations  
with Association of Accounting Technicians  
c/o DG Accountants Limited,  
50a Cricklade Road, Gorse Hill, Swindon,  
Wiltshire. SN2 8AA.

The attached Statement of Accounts complies with the Charities Act, 1993, and with the Charity's governing document.

Trustees' Responsibilities

The Trustees are responsible for preparing the financial accounts and maintaining proper accounting records. As in past years, the trustees have opted not to have an audit but to opt for an Independent Examination by a qualified Independent Examiner. The trustees are required to cause true and full accounts to be kept of all monies passing through their hands, and of all other matters proper to be recorded so as to show the full facts relating to the Trust Fund and shall keep Minutes of their Meetings.

This Report was approved by the Trustees and signed on their behalf.

.....  
Rodney Davis, Treasurer

28 October, 2022.

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Statement of Financial Activities for the year ended 30 June, 2022.

	Notes	2022	2021
		£	£
<b>Incoming Resources</b>			
Donations ... ..		1215	944
Fund Raising ... ..		4531	2189
Shop receipts ... ..		31159	4968
Investment Income ... ..		556	626
SBC Grant – Covid Pandemic National lockdown support		0	14098
Other ... ..		<u>368</u>	<u>0</u>
<b>Total incoming Resources ... ..</b>		<b>37829</b>	<b>22825</b>
<b>Resources Expended</b>			
Direct Charitable Expenditure			
Mini Bus Expenses ... ..	2.1	3130	960
Charitable Grant Expenditure ... ..	2.2	20859	16236
Other Expenditure			
Fund Raising Costs ... ..	3.1	919	253
Shop Expenses ... ..	3.2	8108	12600
Management and Administration	3.3	<u>1120</u>	1000
<b>Total Resources Expended ... ..</b>		<b><u>34136</u></b>	<b><u>31049</u></b>
<b>Net Surplus/ (Deficit) for Year ... ..</b>	<b>5</b>	<b>3693</b>	<b>(8224)</b>
Gain on Sale of Assets ... ..		-	-
Net Movement in Funds ... ..		3693	(8214)
Balance brought forward as at 1 July, 2021 ...		<u>68290</u>	<u>76514</u>
<b>Fund Balance carried forward at 1 July, 2022</b>		<b><u>71983</u></b>	<b><u>68290</u></b>

The notes on pages 6 to 9 form part of these Accounts

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Balance Sheet as at 30 June, 2022.

			Note	2022	2021
				£	£
<b>Fixed Assets</b>					
Ford Transit Minibus	...	...	6	4112	4568
Ford Transit Van	...	...	6	<u>908</u>	<u>1008</u>
				5020	5576
<b>Current Assets</b>					
Investments	...	...	7	50743	50187
Cash in Bank and In Hand	...	...		<u>9516</u>	<u>11864</u>
				<u>60259</u>	62051
Total Assets	...	...		<u>65279</u>	67627
<b>Current Liabilities</b>					
Creditors	...	...	8	100	4213
Net Current Assets less Current Liabilities				55634	57838
Total Assets less Liabilities	...	...		65179	<u>63414</u>
<b><u>Net Assets</u></b>	...	...		<b><u>65179</u></b>	<b>63414</b>

The notes on pages 5 to 8 form part of these Accounts.

On behalf of the Trustees, we self certify that the above balance sheet represents a true and fair view of the financial position as at 30 June, 2022.

.....  
Rodney Davis, Treasurer

28 October, 2022

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Notes to the Accounts for the year ended 30 June, 2022.

1 Accounting Policies

1.1 The Accounts have been prepared under the historic cost convention and in accordance with the

Applicable Accounting Standards and the Statement of Recommended Practice SORP 2005), Accounting by Charities under the Receipts and Payments Basis as the Income is below £250,000.

1.2 Incoming Resources are reported Gross.

1.3 Direct Charitable Expenditure comprises all expenditure directly relating to the object of the Charity.

1.3 Tangible Fixed Assets are stated at costs.

Depreciation has been provided for the Mini Bus and Van to ensure that their written down Value on the Balance Sheet reflects their Market Value at the end of the financial year.

2 Direct Charitable Expenditure.

2.1	Mini Bus Expenses.				£
	Insurance, Tax, Mot cert, fuel	...	...		1803
	Repairs and maintenance	...	...		772
	Depreciation	...	...	...	456
	Other	...	...	...	<u>99</u>
					<b><u>3130</u></b>

2.2 Charitable Grants and Expenditure

	Local Needs	...	...	...	6012
	Defibrillator project	...	...	...	561
	Youth Projects	...	...	...	1054
	National Organizations	...	...	...	1780
	Lions Clubs Appeals	...	...	...	2913
	Vouchers for the Elderly	...	...	...	3922
	Elderly and Disabled (net)	...	...	...	1819
	Other activities	...	...	...	1493
	Local Hospices	...	...	...	1010
	Football	...	...	...	<u>295</u>
					<b>20859</b>

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Notes to the Accounts for the year ended 30 June, 2022

3	Other Expenditure					£
3.1	Fund Raising Costs					
	Fund Raising Events	...	...	...		870
	Insurances	...	...	...		<u>49</u>
						<b><u>919</u></b>
3.2	Shop Expenses					
	Electricity	...	...	...		530
	Water	...	...	...		84
	Repairs and Maintenance	...	...			86
	Equipment and Supplies	...	...			284
	Depreciation on Van	...	...			100
	Van running costs – repairs, fuel, insurance etc	...				1988
	Sundries	...	...	...	...	18
	Telephone	...	...	...	...	319
	Waste Disposal	...	...	...		824
	Advertising	...	...	...	...	672
	Insurance	...	...	...	...	193
	Rent	...	...	...	...	6720
	Rent creditor adjusted prior year			....		(4525)
	Other	...	...	...		<u>815</u>
						<b><u>8108</u></b>
3.3	Management and Administration					
	Independent Examination of Accounts	...	...			800
	Administration expenses	...	...			<u>320</u>
						<b><u>1120</u></b>
4	Trustees and Staff Costs					
	The Charity has no employees. No remuneration was paid to any Trustee.					
	No expenses were paid to any Trustee.					
5	Net Income for year.					
	This is stated after charging:					
	Depreciation	...	...	...		<u>556</u>

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Notes to the Accounts for the year ended 30 June, 2022 (continued)

6	Fixed Assets		Mini Bus	Van	Total
			£	£	£
	Cost on Purchase	...    ...	28222	11495	39717
	Depreciation as at 30.6.21	...    ...	23654	10487	34141
	Add – charge for year	...    ...	<u>456</u>	<u>100</u>	<u>556</u>
	Depreciation as at 30.6.22	...    ...	24110	10587	34697
	Net Book value as at 30.6.22	...    ...	<u><b>4112</b></u>	<u><b>908</b></u>	<u><b>5020</b></u>
	Net Book value as at 30.6.21	...    ...	4568	1008	5576
		-			
7	Investments				
	These monies are deposited with the Coventry Building Society.				
8	Creditors				
	Amounts falling due within the year		<u><b>100</b></u>		

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND  
Notes to the Accounts for the year ended 30 June, 2022 (continued)

9 Unrestricted Funds

The Trustees designate the funds for particular purposes set out below:

	Brt. F.wd	Movement	Transfers	Car'd f'wd
Mini Bus Replacement	<u>18272</u>			<u>18272</u>
Mini Bus Operation	<u>22905</u>		561	<u>23466</u>
Charity	<u>(1824)</u>		(63)	<u>(1887)</u>
Shop	<u>(19565)</u>	4525	(96)	<u>(15136)</u>
Shop Set Aside Fund	<u>3600</u>			<u>3600</u>
Reserve Fund	<u>34450</u>		(2606)	<u>31844</u>
Capital-Fixed Assets	<u>5576</u>	(556)		<u>5020</u>
	<u>63414</u>	3969	(2204)	<u>65179</u>

Transfers have been made from the Reserve Fund to:

- the Mini Bus Operations Fund to help pay for the day to day running of the Mini Bus.
- the Charity Fund to add to the income from Fund Raising activities and so enable the Trust to make more charitable grants and expenditure.

Transfers have also been made :

Between the Charity Fund and the Reserve Funds to reflect the depreciation of the Mini Bus and Van. In the year, £21264 was transferred for the Charity accounts; £2346 for the Mini Bus Operating fund, and £18918 for the Charity fund.

10. Post Balance Sheet Events

None to report

11. Contingent Liability

Until the Heads of Lease had been signed, no rent has been paid for some years to the council. The Trust has made a provision as shown previously in the Unrestricted fund note 9. On completion of the negotiations the Trustees decided that the Shop Contingency Fund should be divided into two parts: one to cater for certain provisions in the Lease relating to termination of the Lease, and the other to provide a fund to instal a permanent memorial to the Lions Club in the area. However, owing to the loss of income following the Shop closure it was decided by the Trustees to use this money to make up the shortfall of funds transferred to the Charity Fund. These combined accounts still equate to the sum quoted in note 9. They are known as The Shop Set Aside Fund and the Reserve Fund. Some profit from the Charity Shop has been transferred to the Reserve fund.



HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

(Registered Number 285690)

Income and Expenditure Account (continued)

SHOP

				£	£
Income					
Sales	...	...	...	30278	
Wilcox Textiles	...	...	...	811	
World of Books	...	...	...	<u>70</u>	
					31159
Less, Expenditure					
Electricity...	...	...	...	530	
Water	...	...	...	84	
Repairs and Maintenance			...	86	
Equipment and Supplies			...	284	
Van insurance, MoT cert, tax, repairs etc, fuel				1988	
Telephone	...	...	...	319	
Waste Disposal	...	...	...	824	
Sundries	...	...	...	18	
Other	...	...	...	879	
Insurance...	...	...	...	193	
Advertising	...	...	...	672	
Rent	...	...	...	6720	
Transfer to Reserve Fund	...	...	...	<u>18658</u>	
					<u>31255</u>
<b>Net deficit transferred to Shop Fund</b>	...	...	...		<b>(96)</b>
<b>Rent Creditor- Adjusted Prior year</b>	...	....			<b>(4525)</b>

RESERVE

Income

Transfer from Shop account	...	...	...		18658
Less, Expenditure					
Transfer to Charity account	...	...	...	18918	
Transfer to Mini Bus operating account	...	...	...	<u>2346</u>	
					<u>21264</u>
<b>Net deficit transferred to Reserve Fund</b>	...	...			<b>(2606)</b>

HIGHWORTH AND DISTRICT LIONS CKUB CHARITY TRUST FUND

(Registered Number 265690)

Balance Sheet as at 30 June, 2022

				£	£
<b>ASSETS</b>					
Mini Bus – Ford Transit – 14 seats – April, 2012	...	...			
Registered new – April, 2012	...	...	...	28222	
Less, amount written down to 30.6.21	...	...	...	23654	
Add, amount written down in current year	...	...	...	456	4112
<b>Van – Ford Transit</b>					
Purchased second hand, March, 2010	...	...	...	11495	
Less, amount written down to 30.6.21	...	...	...	10487	
Add, amount written down in year	...	...	...	100	<u>908</u>
Capital Account	...	...	...		5020
Bank and Cash in Hand	...	...	...		<u>60259</u>
					65279
Less, liabilities – creditors	...	...	...		100
<b>Net Assets</b>	...	...	...		<b>65179</b>
<b>Represented by:</b>					
Capital Account	...	...	...		5020
<b>Mini Bus Replacement Fund</b>					
Surplus brought forward	...	...	...	18272	
No movement					18272
<b>Mini Bus Operating Fund</b>					
Surplus brought forward	...	...	...	22905	
Add, surplus for year	...	...	...	<u>561</u>	
					23466
<b>Charity Fund</b>					
Deficit brought forward for year	...	...	...	(1824)	
Less, deficit for year	...	...	...	(63)	
					(1887)

Shop Fund

Deficit brought forward for year	...	...	(19565)	
Less, deficit for year	...	...	<u>(96)</u>	(19661)

Shop Set Aside Fund

No movement for year	...	...	...	3600
----------------------	-----	-----	-----	------

Reserve Fund

Balance brought forward	...	...	...	34450
Less Debit for year	...	...	...	(2606)
				<u>31844</u>

Total **65179**

On behalf of the Trustees, we self-certify that the above balance sheet represents a true and fair view of the financial position as at 30 June, 2022.

The Accounts were approved by the Trustees and signed on their behalf.

.....

Rodney Davis, Treasurer

28 October, 2022

HIGHWORTH AND DISTRICT LIONS CLUB  
 ACTIVITIES FUND  
 Income and Expenditure for year ended 30 June, 2022

Income			£	£
Presale of Club clothing	...	...	...	46
Less, expenditure and expenses				
Examination of Accounts	...	...	250	
Recruiting expenses	...	...	167	
				<u>417</u>
<b>Net deficit to Activities Account</b>	...	...	...	<b>(371)</b>

HIGHWORTH AND DISTRICT LIONS CKUB  
ACTIVITIES ACCOUNT

Balance Sheet as at 30 June, 2022.

ASSETS				£	£
Bank	...	...	...	...	3343
<b>Net Assets</b>	...	...	...	...	<b><u>3343</u></b>

Represented by:

Activities Fund					
Surplus brought forward	...	...		3714	
Less, deficit for year	...	...		(371)	
Surplus carried forward	...	...			<b><u>3343</u></b>

On behalf of the Trustees, I self certify that the above balance sheet represents a true and fair view of the financial position as at 30 June 2022.

The Accounts were approved by the Trustees and signed on their behalf.

.....  
Rodney Davis, Treasure

28 October, 2022

HIGHWORTH AND DISTRICT LIONS CLUB  
ADMINISTRATION ACCOUNT  
Income and Expenditure for the year ended 30 June, 2022.

Income				£	£
Subscriptions	...	...		514	
Charity expenses transferred to Administration a/c				231	
Interest received	....	...	...	3	
Social	...	...	...	968	
Refund from Lions International			...	282	
Tail Twister	...	....	...	<u>84</u>	
					<u>2082</u>
Expenditure					
International Dues	...	...		348	
Multiple District Dues	...	...		260	
District Dues	...	...		94	
Joining fees	...	...		27	
Insurances	...	...		18	
Social Events	...	...		<u>1148</u>	
					<u>1897</u>
<b>Net surplus transferred to Administration Account</b>					<b><u>187</u></b>

HIGHWORTH AND DISTRICT LIONS CLUB  
 ADMINISTRATION ACCOUNT  
 Balance Sheet as at 30 June, 2022.

ASSETS		£	£
Bank	...	...	1352
Less, liabilities			
Creditors	...	...	788
Receipts in advance	...	...	<u>96</u>
			<u>884</u>
<b>Net surplus</b>	...	...	<b>468</b>
Represented by:			
Administration Fund			
Surplus brought forward	...	...	281
Surplus for year	...	...	187
Surplus carried forward	...	...	<u><b>468</b></u>

On behalf of the Trustees, I self certify that the above balance sheet represents a true and fair view of the financial position as at 30 June 2022

The Accounts were approved by the Trustees and signed on their behalf.

.....  
 Rodney Davis, Treasurer

28 October, 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGHWORTH LIONS CLUB

I report on the accounts of the Trust for the Year ended 30th June 2022 which are set out on the following pages.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the 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 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43 (7) (b) of the 1993 Act,
- 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 Commission. 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 our attention:

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

Ricardo Du Bignon FMAAT ATT  
Licensed Practitioner : Association of Accounting Technicians

C/O: DG Accountants Limited  
50a Cricklade Road  
Swindon  
SN2 8AA



.....  
28.10.2022