

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.

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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
				£	£
Incoming Resources					
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>
Total incoming Resources	...	...		37829	22825
Resources Expended					
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
Total Resources Expended	...	...		<u>34136</u>	<u>31049</u>
Net Surplus/ (Deficit) for Year	...	...	5	3693	(8224)
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>
Fund Balance carried forward at 1 July, 2022				<u>71983</u>	<u>68290</u>

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
				£	£
Fixed Assets					
Ford Transit Minibus	...	...	6	4112	4568
Ford Transit Van	...	...	6	<u>908</u>	<u>1008</u>
				5020	5576
Current Assets					
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
Current Liabilities					
Creditors	...	...	8	100	4213
Net Current Assets less Current Liabilities				55634	57838
Total Assets less Liabilities	...	...		65179	<u>63414</u>
<u>Net Assets</u>	...	...		<u>65179</u>	63414

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.

.....

28 October, 2022

Rodney Davis, Treasurer

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>
					<u>3130</u>
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>
					20859

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>
					<u>919</u>
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>
					<u>8108</u>
3.3	Management and Administration				
	Independent Examination of Accounts ...	...	...	...	800
	Administration expenses	...	...	...	<u>320</u>
					<u>1120</u>
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>4112</u>	<u>908</u>	<u>5020</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 100

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 for the year ended 30 June, 2022

<u>MINI BUS</u>					£	£
Income						
Donations	...	...	...	...	328	
Transfer from Reserve Fund			...	...	2346	
Interest received		...	...	...	556	
Delivery	...	...	...	...	<u>5</u>	
						3235
Less, expenditure						
Insurance, Tax, MoT cert, fuel, maintenance					2575	
Other		...	...	...	<u>99</u>	
						<u>2674</u>
Net surplus transferred to the Mini Bus Operating Fund				...		<u>561</u>
CHARITY						
Income						
Donations	...	...	...		887	
Transfer from Reserve	...	...	...		18198	
Fund Raising (net)	...	...	...		<u>3661</u>	
						22746
Less, expenditure						
Local Needs	...	...	...		6012	
Defibrillator project	...	...	...		561	
Youth Projects	...	...	...		1054	
National Organizations	...	...	...		2330	
Lions Clubs Appeals	...	...	...		2913	
Vouchers for the Elderly	...	...	...		3922	
Elderly and Disabled (net)		...	...		1819	
Other activities	...	...	...		1493	
Insurances	...	...	...	...	49	
Management and Administration				...	1120	
Local Hospices	...	...	...		1010	
Expenses transferred from Charity to Club a/c					231	
Football	...	...	...	...	<u>295</u>	
						<u>22809</u>
Net deficit transferred to Charity Fund			...	...	...	(63)

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>
Net deficit transferred to Shop Fund	...	...	...		(96)
Rent Creditor- Adjusted Prior year	...	....			(4525)

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>
Net deficit transferred to Reserve Fund	...	...			(2606)

HIGHWORTH AND DISTRICT LIONS CKUB CHARITY TRUST FUND

(Registered Number 265690)

Balance Sheet as at 30 June, 2022

					£	£
ASSETS						
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
Net Assets	...	...	...	...		65179
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
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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>
Net deficit to Activities Account	...	...	...		(371)

HIGHWORTH AND DISTRICT LIONS CKUB
ACTIVITIES ACCOUNT

Balance Sheet as at 30 June, 2022.

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

Represented by:

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

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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>
Net surplus transferred to Administration Account					<u>187</u>

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>
Net surplus	...	...		468
Represented by:				
Administration Fund				
Surplus brought forward	281	
Surplus for year	187	
Surplus carried forward		<u>468</u>

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Rodney Davis, Treasurer

28 October, 2022

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

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

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HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

Trustees' Report and Accounts for the year ended 30 June, 2022 (continued)

Future Developments

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28 October, 2022.

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND
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			Notes	2022	2021
				£	£
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Other	<u>368</u>	<u>0</u>
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Resources Expended					
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Charitable Grant Expenditure		...	2.2	20859	16236
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Shop Expenses	3.2	8108	12600
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Total Resources Expended		<u>34136</u>	<u>31049</u>
Net Surplus/ (Deficit) for Year	5	3693	(8224)
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>
Fund Balance carried forward at 1 July, 2022				<u>71983</u>	<u>68290</u>

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
				£	£
Fixed Assets					
Ford Transit Minibus	...	...	6	4112	4568
Ford Transit Van	...	...	6	<u>908</u>	<u>1008</u>
				5020	5576
Current Assets					
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
Current Liabilities					
Creditors	...	...	8	100	4213
Net Current Assets less Current Liabilities				55634	57838
Total Assets less Liabilities		65179	<u>63414</u>
<u>Net Assets</u>		<u>65179</u>	63414

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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.

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28 October, 2022

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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>
					<u>3130</u>
2.2	Charitable Grants and Expenditure				
	Local Needs	6012
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	Other activities	1493
	Local Hospices	1010
	Football	<u>295</u>
					20859

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>
					<u>919</u>
3.2	Shop Expenses				
	Electricity	530
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	Equipment and Supplies		284
	Depreciation on Van		100
	Van running costs – repairs, fuel, insurance etc	...			1988
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	Insurance	193
	Rent	6720
	Rent creditor adjusted prior year			(4525)
	Other	<u>815</u>
					<u>8108</u>
3.3	Management and Administration				
	Independent Examination of Accounts ...	...			800
	Administration expenses	...	...		<u>320</u>
					<u>1120</u>
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
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Add – charge for year	<u>456</u>	<u>100</u>	<u>556</u>
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Net Book value as at 30.6.21	...		4568	1008	5576
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7 Investments

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Amounts falling due within the year 100

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND
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	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 for the year ended 30 June, 2022

<u>MINI BUS</u>					£	£
Income						
Donations	...	...	...	...	328	
Transfer from Reserve Fund			...	...	2346	
Interest received		...	...	...	556	
Delivery	...	...	...	...	<u>5</u>	
						3235
Less, expenditure						
Insurance, Tax, MoT cert, fuel, maintenance					2575	
Other		...	...	...	<u>99</u>	
						<u>2674</u>
Net surplus transferred to the Mini Bus Operating Fund				...		<u>561</u>
CHARITY						
Income						
Donations	...	...	...	...	887	
Transfer from Reserve	...	...	...	...	18198	
Fund Raising (net)	...	...	...	...	<u>3661</u>	
						22746
Less, expenditure						
Local Needs	...	...	...	...	6012	
Defibrillator project	...	...	...	...	561	
Youth Projects	...	...	...	...	1054	
National Organizations	...	...	...	...	2330	
Lions Clubs Appeals	...	...	...	...	2913	
Vouchers for the Elderly	...	...	...	...	3922	
Elderly and Disabled (net)		...	...	...	1819	
Other activities	...	...	...	...	1493	
Insurances	...	...	...	...	49	
Management and Administration				...	1120	
Local Hospices	...	...	...	...	1010	
Expenses transferred from Charity to Club a/c					231	
Football	...	...	...	...	<u>295</u>	
						<u>22809</u>
Net deficit transferred to Charity Fund			...	...	...	(63)

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>
Net deficit transferred to Shop Fund	...	...	...		(96)
Rent Creditor- Adjusted Prior year	...	....			(4525)

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>
Net deficit transferred to Reserve Fund	...	...			(2606)

HIGHWORTH AND DISTRICT LIONS CKUB CHARITY TRUST FUND

(Registered Number 265690)

Balance Sheet as at 30 June, 2022

					£	£
ASSETS						
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
Net Assets	...	...	...	...		65179
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
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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>
Net deficit to Activities Account	...	...	...		(371)

HIGHWORTH AND DISTRICT LIONS CKUB
ACTIVITIES ACCOUNT

Balance Sheet as at 30 June, 2022.

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

Represented by:

Activities Fund					
Surplus brought forward	...	...		3714	
Less, deficit for year	...	...		(371)	
Surplus carried forward	...	...			<u>3343</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, 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>
Net surplus transferred to Administration Account					<u>187</u>

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>
Net surplus	...	...		468
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

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



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28.10.2022