

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



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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 |
|--|-------|---------------|---------------|
| | | £ | £ |
| Incoming Funds | | | |
| 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 |
| Total incoming Resources | | 60,948 | 37,829 |
| Resources Expended | | | |
| Direct Charitable Expenditure | | | |
| Minibus Expenses | 2.1 | 3,131 | 3,130 |
| Charitable Grant Expenditure | 2.2 | 21,587 | 20,859 |
| Other Expenditure | | | |
| Fund Raising Costs | 3.1 | 490 | 919 |
| Shop Expenses | 3.2 | 16,284 | 8,108 |
| Management and Administration | 3.3 | 2,670 | 1,120 |
| Total Resources Expended | | 44,162 | 34,136 |
| Net Surplus/ (Deficit) for Year | 5 | 16,786 | 3,693 |

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 | |
|--|------|--------|---------------|--------|---------------|
| | | £ | £ | £ | £ |
| Fixed Assets | | | | | |
| Ford Transit Minibus | 6 | 3,701 | | 4,112 | |
| Ford Transit Van | 6 | 817 | | 908 | |
| | | | <u>4,518</u> | | <u>5,020</u> |
| Current Assets | | | | | |
| 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> |
| Total Assets | 11 | | <u>84,596</u> | | <u>65,279</u> |
| Current Liabilities | | | | | |
| Provision | 9 | 926 | | | |
| Creditors | 9 | 1,704 | | 100 | |
| | | | <u>2,631</u> | | <u>100</u> |
| Net Current Assets less Current Liabilities | | | <u>77,448</u> | | <u>55,634</u> |
| Total Assets Less Total Liabilities | | | <u>81,966</u> | | <u>65,179</u> |
| Reserves Breakdown | | | | | |
| 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 |
| Total Reserves | 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

| | | | |
|------------|---|----------|---------------|
| 2 | Direct Charitable Expenditure | £ | £ |
| 2.1 | Mini Bus Expenses | | |
| | Insurance, Tax, Mot cert, fuel | 1,452 | |
| | Repairs and maintenance | 1,213 | |
| | Depreciation | 411 | |
| | Other | 56 | |
| | | | 3,131 |
| 2.2 | Charitable Grants and 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 | |
| | Local Hospices | 802 | |
| | Football | - | |
| | | | 21,587 |
| 3 | Other Expenditure | £ | £ |
| 3.1 | Fund Raising Costs | | |
| | Fund Raising Activity Costs | 406 | |
| | Insurances (Sleigh) | 84 | |
| | | | 490 |
| 3.2 | Shop Expenses | | |
| 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 | |
| | | <u>16,284</u> |

3.3 Management and Administration

| | | |
|---|-----|--------------|
| Independent Examination of Accounts YE 2022 | 842 | |
| Independent Examination of Accounts YE 2023 Accrual | 926 | |
| Administration expenses | 902 | |
| | | <u>2,670</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 | 502 |
|--------------|-----|

6 Fixed Assets

| | Mini Bus | Van | Total |
|--|----------|--------|---------------|
| Cost on Purchase | 28,222 | 11,495 | <u>39,717</u> |
| Depreciation as at 30/06/22 | 24,110 | 10,587 | <u>34,697</u> |
| Add – charge for year | 411 | 91 | <u>502</u> |
| Depreciation as at 30/06/23 | 24,521 | 10,678 | <u>35,199</u> |
| Net Book value as at 30/06/23 | 3,701 | 817 | <u>4,518</u> |
| Prior Year Net Book value as at 30/06/22 | 4,112 | 908 | <u>5,020</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 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 | |
| | | <u>383</u> |

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 | |
| | | <u>2,631</u> |

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**

| MINI BUS | £ | £ |
|--|----------|--------------|
| Income | | |
| Donations | 268 | |
| Transfer from Reserve Fund | 2,452 | |
| | | <u>2,720</u> |
| Less, expenditure | | |
| Insurance, Tax, MOT cert, fuel, maintenance | 1,069 | |
| Repairs and Maintenance | 1,213 | |
| Fuel | 383 | |
| Other | 56 | |
| | | <u>2,720</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 2023

| CHARITY | £ | £ |
|--|----------|---------------|
| 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> |
| Net surplus transferred to Charity Fund | | <u>-</u> |

| SHOP | £ | £ |
|---|----------|---------------|
| 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> |
| Net surplus transferred to Shop Fund | | <u>-</u> |
| RESERVE (Excluding Depreciation) | | |
| Income | | |
| Transfer from Shop account | | <u>36,628</u> |
| Less, Expenditure | | |
| Transfer to Charity account | 16,888 | |
| Transfer to Mini Bus operating account | <u>2,452</u> | |
| | | <u>19,340</u> |
| Net surplus transferred to Reserve Fund | 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> |
| Expenditure | | | | | |
| 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 | |
|-----------------------------------|-------|-------|--------------|-------|--------------|
| ASSETS | Notes | £ | £ | £ | £ |
| 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> |
| Net Assets | | | <u>2,598</u> | | <u>3,811</u> |
| Represented by: | | | | | |
| 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/> |
| | 140 |