



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, Treasurer

1 / 12 / 2024

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

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

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	2024	2023
		£	£
Fixed Assets			
Ford Transit Minibus	6	3,331	3,701
Ford Transit Van	6	735	817
		<u>4,066</u>	<u>4,518</u>
Current Assets			
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>
Total Assets	11	<u>105,101</u>	<u>84,596</u>
Current Liabilities			
Provision	9	1,028	926
Creditors	9	3,723	1,704
		<u>4,751</u>	<u>2,631</u>
Net Current Assets less Current Liabilities		<u>96,284</u>	<u>77,448</u>
Total Assets Less Total Liabilities		<u>100,350</u>	<u>81,966</u>
Reserves Breakdown			
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
Total Reserves	10	<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

2 Direct Charitable Expenditure	£	£
2.1 Minibus Expenses		
Insurance, Tax, Mot cert, fuel	1,993	
Repairs and maintenance	1,449	
Depreciation	370	
Other	131	
		3,942
2.2 Charitable Grants and 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	
Local Hospices	1,500	
Football	950	
		29,718
3 Other Expenditure	£	£
3.1 Fund Raising Costs		
Fund Raising Activity Costs	923	
Insurances (Sleigh)	101	
		1,024
3.2 Shop Expenses		
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	18,699
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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	
		2,190

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	£	£	£
	Minibus	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	
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 as 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

MINIBUS	£	£
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		-

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

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

10 Continued: Reserve Fund movement Analysis as at 30 June 2024	2024	10
CHARITY	£	£
Income		
Donations	1,444	
Bank Interest	2,241	
Fund Raising	3,427	
Reserve Transfer (Net)	25,819	
		<u>32,932</u>
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	
		<u>32,932</u>
Net surplus transferred to Charity Fund		<u>-</u>
SHOP	£	£
Income		
Sales	63,764	
Wilcox Textiles	1,973	
World of Books	107	
Other	-	
		<u>65,844</u>
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>
Net surplus transferred to Shop Fund		<u>0</u>
RESERVE (Excluding Depreciation)		
Income		
Transfer from Shop account		<u>47,227</u>
Less, Expenditure		
Transfer to Charity account	25,819	
Transfer to Minibus operating account	<u>3,572</u>	
		<u>29,392</u>
Net surplus transferred to Reserve Fund		<u>17,835</u>

HIGHWORTH AND DISTRICT LIONS CLUB

CLUB ACCOUNTS

Income and Expenditure for year ended 30 June, 2024

		2024		2023	
Income	Notes	£	£	£	£
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>
Expenditure					
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>
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

		2024		2023	
ASSETS	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>
Less, liabilities					
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>
Net Assets			<u>1,894</u>		<u>2,598</u>
Represented by:					
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.

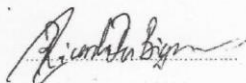
Independent examiner's statement

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
		£	£
Incoming Funds			
Donations		1,444	2,112
Fund Raising		3,427	4,951
Shop receipts		65,844	52,821
Investment Income		2,241	1,065
Other		-	-
Total incoming Resources		72,956	60,948
Resources Expended			
Direct Charitable Expenditure			
Mini Bus Expenses	2.1	3,942	3,131
Charitable Grant Expenditure	2.2	29,718	21,587
Other Expenditure			
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
Total Resources Expended		55,573	44,162
Net Surplus/ (Deficit) for Year	5	17,383	16,786

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 £
Fixed Assets					
Ford Transit Minibus	6	3,331		3,701	
Ford Transit Van	6	735		817	
			<u>4,066</u>		<u>4,518</u>
Current Assets					
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>
Total Assets	11		<u>105,101</u>		<u>84,596</u>
Current Liabilities					
Provision	9	1,028		926	
Creditors	9	3,723		1,704	
			<u>4,751</u>		<u>2,631</u>
Net Current Assets less Current Liabilities			<u>96,284</u>		<u>77,448</u>
Total Assets Less Total Liabilities			<u>100,350</u>		<u>81,966</u>
Reserves Breakdown					
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
Total Reserves	10		<u>100,350</u>		<u>81,966</u>

HIGHWORTH AND DISTRICT LIONS CLUB CHARITY TRUST FUND

(Registered Number 285690)

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

2 Direct Charitable Expenditure	£	£
2.1 Mini Bus Expenses		
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	
		3,942
2.2 Charitable Grants and Expenditure		
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	
		29,718
3 Other Expenditure	£	£
3.1 Fund Raising Costs		
3.1.1 Fund Raising Activity Costs	923	
3.1.2 Insurances (Sleigh)	101	
		1,024
3.2 Shop Expenses		
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	
		18,699
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	
		2,190

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
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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

MINI BUS		£	£
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			-
CHARITY		£	£
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			-

SHOP		£	£
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>
Net surplus transferred to Shop Fund			<u>0</u>
RESERVE (Excluding Depreciation)			
Income			
	Transfer from Shop account		<u>47,227</u>
Less, Expenditure			
	Transfer to Charity account	25,819	
	Transfer to Mini Bus operating account	3,572	
			<u>29,392</u>
Net surplus transferred to Reserve Fund			<u>17,835</u>

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

		2024		2023	
Income	Notes	£	£	£	£
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>
Expenditure					
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

		2024		2023	
ASSETS	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>
Less, liabilities					
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>
Net Assets			<u>£ 1,894</u>		<u>£ 2,598</u>
Represented by:					
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.

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 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

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



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30.12.2024