



Stonehaven and District Lions Club (SCIO) Trustees' Annual Report

Year ended 30 June 2025

Report of the Trustees for the year ended 30 June 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and Administrative Details

Charity Name	Stonehaven and District Lions Club
Registered Charity Number	(SCIO)SC049456
Registered Office	7 Market Square Stonehaven AB39 2BT
Trustees	A Dodd D Lawman J Lindeman N Mackay S McQueen S Martin E Stephen
Independent Examiner	Amanda Henderson AFA, MIPA Precision Accountants and Business Advisors Limited 1 Marischal Square Broad Street Aberdeen AB10 1BL

Structure, Governance and Management

Type of Governing Document

Stonehaven and District Lions Club (SCIO) is a Lions Club chartered by, and subject to the Constitution and by-laws of, the International Association of Lions Clubs to the extent that the Constitution and by-laws of the International Association of Lions Clubs do not conflict with the provisions of Stonehaven and District Lions Club (SCIO) constitution or the requirements of Scots law. In the event of any conflict between the provisions of Stonehaven and District Lions Club (SCIO) constitution, or the requirements of Scots law, and the Constitution and by-laws of the International Association of Lions Clubs, Scots law and Stonehaven and District Lions Club (SCIO) constitution shall take precedence.

Trustee Recruitment and Appointment

In accordance with the Stonehaven and District Lions Club (SCIO) constitution, the following elected officers: President; Secretary and Treasurer shall be “Charity Trustees”, plus up to another nine members of the club can also be elected / appointed. The minimum number of trustees shall be three.

Objectives and Activities

Charitable Purposes

- (a) The prevention or relief of poverty.
- (d) The advancement of health.
- (e) The saving of lives.
- (f) The advancement of citizenship or community development.
- (i) The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are intended.
- (m) The advancement of environmental protection or improvement.
- (n) The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Summary of the Main Activities in Relation to These Objects

Stonehaven and District Lions Club (SCIO) serve and support our local community, helping those who may be less fortunate than ourselves, in the following ways:

- We organise community events as well as raising funds for our own charity, these events allow many local clubs/groups and organisations to raise much needed funds, plus the events promote “Community Cohesion” and help make our community a better place to live.
- We provide funds to local community groups and organisations or individuals who may need support.
- We provide much needed practical support to local community groups and individuals, such as helping at school fairs / community events with by providing assistance with Stewarding, running of a BBQ

Achievements and Performance

Following many years operating as a Lions Club, the charity was incorporated on 18 July 2019 and commenced operating on the same date with the charity continuing the successful activities of the club which was formed in 1979.

Our fund raising, health and welfare, and social activities were at a similar level to the previous year.

During the year we supported a variety of events within the town either by running events directly with assistance from others, assisting other groups with stewarding or providing a barbecue at their events. Events organised by the club during the year included the Stonehaven Harbour Festival (jointly organised by Lions, Round Table and Rotary Clubs), the Christmas Lights Switch on event and the Stonehaven Feein market and a whisky tasting event. We also assisted with stewarding or other assistance at the Stonehaven Folk Festival, the Stonehaven Midsummer Beer happening and the Stonehaven Fireworks Display and Bonfire (organised by Stonehaven Round table).

Our main event of the year 2024/25 was the Stonehaven Feein' Market which was held on Saturday 7th June 2025 in Stonehaven market square. This event saw many locals and visitors alike enjoying a great day out in the town with local craft stalls, a full entertainment programme led by Dunnottar Pipes and Drums, Mackie Academy choir and small groups and other local dance and music groups including Lindsay School of Dance, who have supported the event for many years and Lauren Kate Dance school. As a result of this flagship event, many local clubs, groups, organisations, charities and businesses participated and raised funds to support local charities, clubs and other good causes. We also take the opportunity to showcase our talented youngsters (and adults) with a variety of live performances (traditional and modern dancing, tradition to modern music etc.) throughout the day.

We also organised our annual "Senior Citizens Concert on 25th April 2025 where older members of our community including those from Care Homes were entertained with performances by local dance groups, singers and treated to tea, coffee and cakes.

To increase the awareness of the Lions Club in the wider community we are active on social media promoting where we can assist and provide support. Using social media and other platforms, we reached out to the whole community with our Small Grants Project, an initiative developed to assist many smaller organisations (who are in general run by volunteers like the Lions) and individuals alike, who would not have the resources or time to complete the detailed applications that are required by larger fund providing organisations. The project has had very positive feedback from our recipients on how this had given them access to funds to support their activities.

In addition to the above events, our members also enjoyed a number of social activities in the year.

We have provided support to many schools and other clubs by running our barbecue at local school fairs and sports days, rugby tournaments providing much needed equipment and the services of our many volunteer members to support these events.

Organising the community events provide many benefits to the local community:

- In addition to raising funds for our own charity, these events provide the opportunity for many local clubs / groups / organisations / charities and businesses to raise much needed funds.
- They provide an opportunity for talented youngsters (and adults) to perform on the day.
- They are also a great “day out” for locals and visitors alike and promote “Community Cohesion” and help make our community a better place to live.

Financial Review

With the continued return to fund raising activities our income was more than the previous year.

During the year, the charity received donations of £ 6,658 (2024: £7,679). This included donations from community groups £ 2,450 (2024: £3,050), businesses £ 2,250(2024: £2,275), members subscriptions £ 1,106 (2024: £1,211) and from the public £852 (2024: £1,143). The charity received receipts of £ 21,398 (2024: £24,229) from the variety of fundraising activities which we carried out including the Feein' Market and the Harbour Festival and more. The charity received grants in the year £ 3,767(2024 £nil)

The total received by the Charity was £ 31,823 (2024: £31,908).

The Charity incurred expenses in fundraising activities and other costs of £ 9,610 (2024: £ 12,329) in the year. The Charity provided grants and donation to organisations and individuals this year totalling £ 15,385 (2024: £19,973).

Overall, this has resulted in a surplus of £ 3,061(2024: net deficit for the year of £ 394) leaving £20,826 (2024: £17,766) which is held as cash reserves.

Grants and Donations

During the year, in accordance with the charitable purposes of the club, the charity made donations to 36 different Community Groups , Individuals and Organisations, as set out below:

	2025	2024
	£	£
1st Stonehaven Scouts	£250.00	
Air Cadets	£200.00	
Arduthie Primary School PTA	£110.00	£300.00
Army Cadets	£200.00	
Cardiomiopathy Society	£400.00	£500.00
Carronhill School		£441.00
Crossreach		£300.00
Catterline Primary School Parents Group	£300.00	
Delavaird WI	£220.00	
Dunnottar Pipes & Drums	£1,000.00	£750.00
Dunnottar Primary School PTA	£300.00	£300.00
Exercise after Stroke		£300.00
Fetteresso Church	£75.00	£100.00
Forrest View	£1,500.00	£150.00
Friends of Carronhill		£3,720.00
Friends of Forrest Park	£400.00	
Friends of Kincardine Hospital		£1,500.00
Granite City Brass Band	£125.00	
K&M Youth Clubs	£300.00	£250.00
Kilwang Bellringers	£100.00	£100.00
Kincardine & Mearns	£250.00	
LCI District 105N	£1,000.00	£502.00
Lions Den		£250.00
Lindsey School of Dance	£500.00	£500.00
Mackie Academy	£250.00	£600.00
Mackie Academy Young Carers		£1,000.00
Mackie Woodwork	£300.00	
Mearns & Coastal Healthy Living Network - Lunch Club		£500.00
Mearns Community Radio	£1,455.00	£1,200.00
Mearns Singers	£100.00	
Oakley ASN	£250.00	£300.00
Pillar Kincardine		£500.00
Redmyre School	£300.00	
Rotary Club of Stonehaven	£1,200.00	£1,700.00
Royal British Legion	£300.00	£200.00
RW Thomson Memorial Fellowship	£150.00	£150.00
Sea Cadets	£450.00	
Stonehaven Amateur Swimming Club		£150.00
Stonehaven Athletics Club		£250.00
Stonehaven & District Round Table	£1,200.00	£1,700.00
Stonehaven Bowling Club	£300.00	
Stonehaven Fireballs	£500.00	£250.00

Stonehaven Folk Festival	£250.00	
Stonehaven Mens Shed		£100.00
Stonehaven Scouts		£500.00
Stonehaven Youth Clubs	£250.00	
Stonehaven Youth Football Club		£250.00
Talking Bench		£560.00
Ury Players		£100.00
Total donations to Institutions & Good Causes	£14,485	£19,973.00
Lauren Roddie - Bowler	£300.00	
Rebecca Campbell - Kickboxer	£300.00	
Mrs E Hughes - Skier Special Olympics	£300.00	
Total donations to individuals	£900.00	
Total Donations	£15,385	£19,973

Statement of the Charity's Policy on Reserves

The club generally make a surplus from the running of the events and administrative costs of running the charity are covered by the members' dues. The trustees seek to distribute the funds as donations to individuals or institutions but given that many of the charity's fundraising events are weather dependent, the club holds an appropriate level of reserves to cover running costs should the events not take place and hold reserves for any urgent requests for support that may arise in future periods.

Future Plans

The club will continue to support the local community and beyond by organising events and providing assistance to others running events in the town. We will continue to distribute funds raised to local charities, clubs and good causes. Members meet on a regular basis to plan and organise our events and as a social activity, We have a number of events that we are currently planning either directly Feein' Market, Christmas Lights Switch on Event etc. or jointly with other service organisations/charities (Harbour Festival) and are already starting to see our calendar fill up for later in the year and into next year. We plan to continue our engagement with the local organisations, schools, activity clubs to identify areas where we can support or provide opportunities in the future.

Approved by the trustees on 17 March 2026 and signed on behalf of the charity trustees by



.....

S Martin
Trustee

Independent Examiner's Report to the Trustees of Stonehaven and District Lions Club (SCIO)

I report on the accounts of the club, Stonehaven and District Lions Club (SCIO), for the year ended 30th June 2025, which are set out on pages 11 to 19.

Respective responsibilities of trustees and examiner

The Club's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Club trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

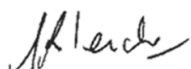
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



Amanda R Henderson AFA, MIPA

1 Marischal Square
Broad Street
Aberdeen
AB10 1BL

Date: 27 March 2026

Stonehaven And District Lions Club

Statement of receipts and payments for the year ended 30 June 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
RECEIPTS							
Donations and legacies		6,658	-	6,658	7,679	-	7,679
Grants		-	3,767	3,767	-	-	-
Other trading activities	2	21,398	-	21,398	24,229	-	24,229
Total		28,056	3,767	31,823	31,908	-	31,908
Receipts from asset and investments sales							
Proceeds from sale of fixed assets		-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL RECEIPTS		28,056	3,767	31,823	31,908	-	31,908
PAYMENTS							
Expenses for fundraising activities		8,071	-	8,071	10,281	-	10,281
Payments relating directly to charitable activities		1,179	-	1,179	1,688	-	1,688
Grants and donations		15,385	-	15,385	19,973	-	19,973
Other		-	-	-	-	-	-
Purchase of Assets		-	3,767	3,767			
Audit / independent examination		360	-	360	360	-	360
TOTAL PAYMENTS		24,995	3,767	28,763	32,302	-	32,302
NET RECEIPTS / PAYMENTS		3,061	-	3,061	(394)	-	(394)

Stonehaven And District Lions Club

Statement of balances at 30 June 2025

Cash Funds	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
Cash and bank balances at start of year	17,766	-	17,766	18,160	-	18,160
Surplus / (deficit) shown on receipts and payments account	3,060	-	3,060	(394)	-	(394)
Other trading activities						
	<u>20,826</u>	<u>-</u>	<u>20,826</u>	<u>17,766</u>	<u>-</u>	<u>17,766</u>
Other Assets						
	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
Shipping containers						
Market Trader stalls	2,000	-	2,000	2,000	-	2,000
Trailer	2,400	-	2,400	2,000	-	2,000
Barbecues and food preparation	7,290	-	7,290	7,290	-	7,290
Branded Gazebos	3,500	-	3,500	1,000	-	1,000
	3,822	-	3,822	3,822	-	3,822
	<u>19,012</u>	<u>-</u>	<u>19,012</u>	<u>17,112</u>	<u>-</u>	<u>17,122</u>

The notes on pages 12-17 form an integral part of these accounts.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 March 2026 and were signed on its behalf by:



.....
N Mackay (Trustee and treasurer)



.....
Scott Martin – Trustee and President 2024/25

Stonehaven and District Lions Club

Notes to the Financial Statements For the year ended 30 June 2025

1. BASIS OF ACCOUNTING

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2. NATURE AND PURPOSE OF FUNDS

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. TRUSTEE REMUNERATION

There were no trustees' remuneration or other benefits for the period ended 30 June 2025.

4. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS

The Club's insurance policy includes Trustee Indemnity Insurance for all its trustees. During the year the club purchased goods totalling £1,217(2024: £1,453) from Fountainhall Wines Limited a company related to a trustee. . These transactions were on an arm's-length basis and at market value and represented best value for the club.

The decision to use these businesses was made independently of the trustee which had an interest.

5. DONATIONS

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
Donations From Community Groups	2,450	-	2,450	3,050	-	3,050
Donations From Businesses	2,250	-	2,250	2,275	-	2,275
Donations From Club Members	1,106	-	1,106	1,211	-	1,211
Donations From Public	852	-	852	1,143	-	1,143
	6,658		6,658	7,679	-	7,679

6. GRANTS RECEIVED	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
Aberdeenshire Council K&M Area Budget	-	1,879	1,879	-	-	-
Meikle Carew Windfarm	-	1,888	1,888	-	-	-
TOTAL	-	3,767	3,767	-	-	-

7. COST OF CHARITABLE ACTIVITIES

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
Running costs Feein' Market	1,003	-	1,003	4,034	-	4,034
Running costs Harbour Festival	1,461	-	1,461	2,743	-	2,743
Feein' Market Lion's Den Bar	1,179	-	1,179	1,505	-	1,505
St John Court BBQ	17	-	17	-	-	-
Harbour Festival BBQ	1,243	-	1,243	247	-	247
Old Folks Concert	172	-	172	-	-	-
Christmas Event	271	-	271	737	-	737
Folk Festival BBQ	290	-	290	677	-	677
Cardiomyopathy Fun Day	755	-	755	253	-	253
Bacon Roll Stall at Farmers Market	52	-	52	-	-	-
TOTAL	6,443	-	6,443	10,196	-	10,196

8. BREAKDOWN OF UNRESTRICTED FUNDS

	General Fund 2025	Admin Funds 2025	Total 2025	General Fund 2024	Admin Fund 2024	Total 2024
RECEIPTS						
Donations	5,551	1,107	6,658	6,467	1,212	7,679
Receipts from fundraising activities	21,398	-	21,398	24,229	-	24,229
Sub total	26,949	1,107	28,056	30,696	1,212	31,908
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total Receipts	26,949	1,107	28,056	30,696	1,212	31,908
PAYMENTS						
Expenses for fundraising activities	8,071	-	8,071	10,281	-	10,281
Payments relating to charitable activities	91	1,088	1,179	281	1,407	1,688
Grants and donations	15,385	-	15,385	19,973	-	19,973
Independent examination	360	-	360	360	-	360
Other	-	-	-	-	-	-
Sub total	23,907	1,088	24,995	30,895	1,407	32,302
Total Payments	23,907	1,088	24,995	30,895	1,407	32,302
Net receipts / (payments)	3,042	19	3,061	(199)	(195)	(394)
Surplus / (deficit) for year	3,042	19	3,061	(199)	(195)	(394)

9. BREAKDOWN OF RESTRICTED FUNDS

	2025	Total 2025	Gazebo Purchase 2024	Total 2024
Receipts				
Grant	3,767	3,767	-	-
Sub total	<u>3,767</u>	<u>3,767</u>	<u>-</u>	<u>-</u>
Payments				
Expenses for fundraising activities	-	-	-	-
Sub total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payments relating to asset and investment movements				
Purchases of fixed assets	3,767	3,767	-	-
Purchase of investments	-	-	-	-
Sub total	<u>3,767</u>	<u>3,767</u>	<u>-</u>	<u>-</u>
Total Payments	<u>3,767</u>	<u>3,767</u>	<u>-</u>	<u>-</u>
Net receipts / (payments)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surplus / (deficit) for year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. GRANTS AND DONATIONS

	2024 £	2025 £
1st Stonehaven Scouts	£250.00	
Air Cadets	£200.00	
Arduthie Primary School PTA	£110.00	£300.00
Army Cadets	£200.00	
Cardiomiopathy Society	£400.00	£500.00
Carronhill School		£441.00
Crossreach		£300.00
Catterline Primary School Parents Group	£300.00	
Delavaired WI	£219.99	
Dunnottar Pipes & Drums	£1,000.00	£750.00
Dunnottar Primary School PTA	£300.00	£300.00
Exercise after Stroke		£300.00
Fetteresso Church	£75.00	£100.00
Forrest View	£1,500.00	£150.00
Friends of Carronhill		£3,720.00
Friends of Forrest Park	£400.00	
Friends of Kincardine Hospital		£1,500.00
Granite City Brass Band	£125.00	
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Kilwang Bellringers	£100.00	£100.00
Kincardine & Mearns	£250.00	
LCI District 105N	£1,000.00	£502.00
Lions Den		£250.00
Lindsey School of Dance	£500.00	£500.00
Mackie Academy	£250.00	£600.00
Mackie Academy Young Carers		£1,000.00
Mackie Woodwork	£300.00	
Mearns & Coastal Healthy Living Network - Lunch Club		£500.00
Mearns Community Radio	£1,455.00	£1,200.00
Mearns Singers	£100.00	
Oakley ASN	£250.00	£300.00
Pillar Kincardine		£500.00
Redmyre School	£300.00	
Rotary Club of Stonehaven	£1,200.00	£1,700.00
Royal British Legion	£300.00	£200.00
RW Thomson Memorial Fellowship	£150.00	£150.00
Sea Cadets	£450.00	
Stonehaven Amateur Swimming Club		£150.00
Stonehaven Athletics Club		£250.00
Stonehaven & District Round Table	£1,200.00	£1,700.00
Stonehaven Bowling Club	£300.00	
Stonehaven Fireballs	£500.00	£250.00
Stonehaven Folk Festival	£250.00	
Stonehaven Mens Shed		£100.00
Stonehaven Scouts		£500.00
Stonehaven Youth Clubs	£250.00	
Stonehaven Youth Football Club		£250.00

Talking Bench		£560.00
Ury Players		£100.00
Total donations to Institutions & Good Causes	£14,484.99	£19,973.00
Lauren Roddie - Bowler	£300.00	
Rebecca Campbell - Kickboxer	£300.00	
Mrs E Hughes - Skier Special Olympics	£300.00	
Total donations to individuals	£900.00	
Total Donations	£15,384.99	£19,973

Social Media Links

Links to further information about the activities of Stonehaven and District Lions Club (SCIO)

Websites:

<http://www.stonehavenlions.org.uk/>

Club Website

<http://www.feeinmarket.org.uk/>

Community Event Organised by
Stonehaven Lions

Facebook Pages:

<https://www.facebook.com/StonehavenLionsClub>

Club Facebook Page

<https://www.facebook.com/StonehavenFeeinMarket>

Community Event Organised by
Stonehaven Lions

<https://www.facebook.com/StonehavenHarbourFestival>

Community Event Jointly Organised
by Stonehaven Lions and Local Rotary
Club and Round Table

<https://www.facebook.com/StonehavenChristmas>

Community Event Organised by
Stonehaven Lions