



# Lions Clubs International

ABERDEEN BON ACCORD LIONS (SCIO) SC052500



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

The trustees present their report with the financial statement of the charity for 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	SCO052500
Registered Address	3, Middlemuir Cottages WHITECAIRNS AB23 8XP
Trustees	M Hogg R. Hogg A. Allan G. Cant
Independent Examiner	Brian Willox MA, CA

## President's Review

Lions International is the world's biggest voluntary service organisation. Since its founding in 1917, it has grown to an organisation of 1.3 million Lions. Although Lions Clubs are free to support whatever good causes they wish (within the Constitution and Bylaws) but the core service areas supported globally are done under the headings of Sight, Hunger, Humanitarian Aid, Disaster relief, Diabetes, Childhood Cancer, Youth and the Environment.

Despite being a small Club, Aberdeen Bon Accord Lions try to cover as many of these as possible by fund raising, or by providing hands on help for other good causes or charities. The main Club is supported in this by our branch Club, Newmachar Lions Club.

Any fundraising on behalf of National appeals is overseen by The District Governor and his cabinet and the Multiple District (UK) Council of Governors. International appeals out-with the UK are handled through the Lions Clubs International Foundation (LCIF). This accountability serves very well in ensuring financial probity.

It was with great sadness that we learned of the decision of our Newmachar branch club to fold. They were excellent fundraisers supporting many Newmachar groups. As they could not decide what local groups to support with the allocation their remaining funds were passed over to the parent Club. Mr Graeme Cant kindly stayed on as a Trustee until the money was transferred.

Our session (1st July 2024 – 30th June 2025) started with assisting car parking for the Banchory Show, in July, for which we received a generous donation. This was allocated to our rolling programme of purchasing a set of 7 books for early stages learners. These promote learning and also the importance of good stewardship of the environment. It is intended to equip each of the Aberdeen Primary schools with a set.


In September, a joint venture with Harlaw Academy Leo Club, raised awareness of Blindness and the restrictions it places on life and aids available to get round some of the issues. The white cane was invented by a Lion and its use quickly spread globally. Modern technology makes this partially redundant, but it is still used in some places.

October saw us carry out a pub quiz in Newmachar which raised £225 for CHAS. This was supplemented from general funds to make a total of £250 so we could buy a brick for a planned building. Regrettably, the building proved too ambitious and our donation was allocated to enhancing existing provision.

At Easter time, the Club produced a quiz to raise funds for LCI.

Our link with Abernecessities has continued and we have acted as couriers to deliver donations from the customers of Morrisons in Banchory to Abernecessities HQ in Dyce.

Our session closed in June with us manning a silent disco in the Central Library as our part assisting Maggie's Culture Crawl.

On behalf of the Trustees 

Signed. Malcolm Hogg Club President Date 30<sup>th</sup> March, 2026

## Financial Review

The charity began the year with carried over assets of £2822.72 held in Charity, Admin and Newmachar Bank Accounts and an additional cash float of £40.00. Due to an error the cash float had not been included in the reconciliation for 2023/2024.

During the year the charity received donations of £2980.08. This included a donation from The Banchory Show totalling £500.00. Donations from membership subscriptions amounted to £1505.00, a restricted donation from Aberdeen Trades Widows of £420.00 and also receipts of £555.08 for carrying out a number of quizzes.

Total expenses for the year amounted to £2622.44.

The Charity incurred expenses in fundraising activities and other costs of £60.00 given in prize money for an Easter Quiz. The Charity provided donations to organisations totalling £367.00. (£250 to Charlie House and £117 to LCI) and also continued sponsoring the Harlaw Academy Leo Club by paying the £77.88 levy.

A further £1000.00 was spent purchasing sets of Wild Tribe Heroes books as part of an ongoing programme to donate sets to local Primary Schools.

The Charity continues to self-fund Admin by the members and during the year incurred costs of £1082.56 in dues and £35.00 for ICO data protection registration.

During this year the Newmachar Branch bank account was closed with the assets transferred to Bon Accord's Charity Bank Account and the club has agreed to restrict use of these funds for Newmachar projects.

Overall this has resulted in a net surplus for the year of £397.64.



## Grants and Donations

During the year the Charity made three donations.

### Local Community

A donation was made to the Charlie House of £250.00.

£1,000 was spent to purchase books from the Wild Tribe Heroes website. These are intended for distribution as part of a rolling programme of Aberdeen Primary Schools.

### International Organisations

£117.00 was donated to LCIF.



## Statement of the Charity's Policy on Reserves

Administrative costs of running the Charity are covered by members' subscriptions.

## Future Plans

We meet on a regular basis online and face-to-face, where we plan our events for the future season. We plan a number of events that we carry out directly or jointly with other organizations/charities. We plan to continue our engagement with the local community, schools, and aim to support charities which are part of the policy of Lion's International. Diabetes, Vision, Childhood Cancer, Hunger, Youth, Humanitarian Efforts and Disaster Relief. We plan to continue working with our Leos Group to support them in their efforts.

Approved by the trustees on 30<sup>th</sup> March 2026 and signed on behalf of the Charity Trustees by

A handwritten signature in black ink, appearing to read 'M. Hogg', written over a horizontal line.

M. Hogg Trustee

# Aberdeen Bon Accord Lions Club (SCIO)

## Statement of Receipts and Payments

For the year ended 30<sup>th</sup> June 2025

### Receipts

Income from Quizzes	£555.08
Donation from Banchory Show	£500.00
Donation from Aberdeen Trades Widows	£420.00
Member Donations	£1,505.00
	<u>£2,980.08</u>
Add Donations (cash balance transferred from the old, unincorporated club)	£40.00
<b>TOTAL RECEIPTS</b>	<b><u>£3,020.08</u></b>

### Payments

Charitable Activities	£1,427.00
Donation for Leos	£77.88
ICO licence	£35.00
District and International payments	£1,082.56
<b>TOTAL PAYMENTS</b>	<b><u>£2,622.44</u></b>

### SURPLUS/(DEFICIT) FOR YEAR

£397.64

### Funds reconciliation

Opening balance	£2,822.72
Surplus for the period	£397.64
Closing balance	<b><u>£3,220.36</u></b>

Represented by:

### Assets

Bank accounts	£3,180.36
Cash balance	£40.00
Total (of which £2130.96 is restricted)	<b><u>£3,220.36</u></b>

The Restricted balance comprises the balance transferred from the Newmachar Branch bank account, £1710.96, and the Aberdeen Trades Widows donation of £420.00.

The financial statements were approved by the Board of Trustees and authorised for issue on 30th March 2026 and were signed on its behalf by

Trustee



Signed

# Independent Examiner's Report to the Trustees of Aberdeen Bon Accord Lions Club (SCIO)

I report on the accounts of the club, Aberdeen Bon Accord Lions Club (SCIO) for the year ended 30<sup>th</sup> June, 2025.

## Respective responsibilities of trustees and examiner

The Club's members 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.

## Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 1 of the 2006 Accounts. An examination includes a review of the accounting records kept by the Charity and a comparison of the of accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation from trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 Regulation and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brian Willox MA, CA

Relevant Professional Qualification: ICAS

Signed: 

Date: 30th March 2026