

**LIONS CLUBS INTERNATIONAL**

**DISTRICT 105D**

**Statement of Financial Activities  
For the Year ended 30<sup>th</sup> June 2009**

**Administration Account**

**District Governor  
District Treasurer  
District Secretary**

**Lion Roger Huntley  
Lion Linda Picton  
Lion Godwin Micallef**

**Lions Clubs International District 105D**

**Administration Account**

**District Governor's Report**

**For the Year ended 30<sup>th</sup> June 2009**

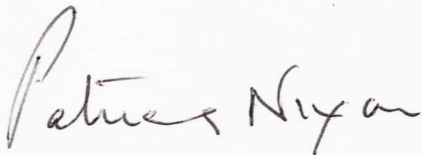
The Attached pages detail the District Administration Account and Charity Trust Account for the year ended 30<sup>th</sup> June 2009 .

The financial activities demonstrate a continuing healthy position thanks to the intangible income the District continues to receive from an administration and community service point of view by means of the hundreds of voluntary hours and unclaimed expenses contributed by District Officers and fellow Lions and supporters.

It is impossible to place a value on this contribution, but it is greatly appreciated and we must remain mindful of this service given for the benefit of all.



**Roger Huntley**  
**District Governor 2008-2009**



**IPDG Patricia Nixon**  
**Chairman District Finance Committee 2008- 2009**

**Dated** 2/12/09

**Lions Clubs International**

**District 105D**

**Statement of Financial Activities  
For the year ended 30<sup>th</sup> June 2009**

**Administration Account**

**Independent Examiner's Statement**

We have examined the Administration Income & Expenditure Account for District 105D as prepared by the District Finance Committee.

In our opinion the accounts are in accordance with the accounting records and information supplied.



Gilroy & Brookes  
Chartered Accountants  
Lord Rodney House  
1 Normandy Street  
Alton, Hants GU34 1DD

Dated 13.10.2009

# Lions Clubs International

## District 105D

### Administration Account

#### Notes to the Financial Statements

#### Accounting policies

##### General

The financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards.

These have been prepared in accordance with the Statement of Recommended Practice SORP – Accounting by Charities Act 1995 and accruals accounting for the smaller charity October 1995.

##### Incoming Resources

Administration funds are received

- For the general running costs of the District in accordance with the budget approved by the membership at the District Convention 2007.
- For the amounts due to International and Multiple District relating to membership dues as agreed by the relevant Conventions each year. These funds are forwarded to International and Multiple District Treasurer respectively.
- Interest from HSBC Bank plc is used to offset administration expenses after making due allowance for taxes.
- Intangible income by way of hundreds of voluntary hours and unclaimed expenses contributed by District Officers, fellow Lions, and others who have provided support. It is impossible to place a value on such contributions but they remain greatly appreciated.
- Income by use of the Lions Clubs International MD Affinity Credit Card after deduction of Royalties payable to International and due allowance for taxes.

##### Tangible and Fixed Assets

Certain regalia and other equipment is owned by the District but the value has been written off. Chains of Office etc. remain insured at their estimated replacement value.

##### Taxation

Provision for Corporation Tax has been made within administration reserves.

# **Lions Clubs International**

## **District 105D**

### **Administration Account**

Notes to the Financial Statements continued:

#### **Royalties**

10% of gross income on the affinity card is due to Lions Clubs International. The affinity card scheme is now administered at Multiple District level. Tax and Lions Clubs International royalty is paid by Multiple District Treasurer and income received, effective April 2008, is net of tax and Lions Clubs International Royalty. No specific reserves required and the sum previously held has now been transferred to administration reserve.

#### **Finance Committee**

The activities of the District Treasurer and expenditure against budgets or where there are no formal budgets agreed at Convention are monitored by the Finance Committee. That Committee is also responsible for the financial planning and budgets. The Treasurer and Finance Committee report on relevant matters at each Cabinet Meeting. The Committee consisted of IPDG Patricia Nixon (Chairman), PDG Jeffrey Byers, VDG Judith Goodchild, District Secretary Godwin Micallef and District Treasurer Linda Picton.

#### **Legal Status**

District 105D is governed by its constitution passed in March 1984 and as amended at District Conventions from time to time, such Constitution being in accordance with the relevant provisions of Article VI of the Multiple District Constitution and Standing Orders as amended from time to time.

#### **Bankers**

HSBC Bank plc 15 High Street Christchurch Dorset BH23 1AF

#### **Independent Auditor**

As appointed by District Convention 2008, Messrs. Gilroy Brookes, Chartered Accountants, Lord Rodney House, 1 Normandy Street, Alton, Hants GU34 1DD



**Lions Clubs International District 105D**  
**Administration Account**  
**Statement of Financial Activities for the Year ending 30<sup>th</sup> June 2009**

<b>Incoming Resources</b>	<b>2009</b>	<b>2008</b>
Membership Dues	12584	13240
Interest Net	307	1059
Affinity Card after Royalties	287	312
Sundry Income (Eco Bags)	24	476
Leos(Closure Dist.Leo a/c)	791	0
<b>Total Income</b>	<b>13993</b>	<b>15087</b>

**Resources Expended**

**District**

Expenses District Governor	800	800
Expenses District Secretary	415	624
Expenses District Treasurer	224	467
Sgt at Arms	94	
Region 1	141	143
Region 2	198	361
Region 3	167	117
Region 4	0	44
Region 5	79	166
Forums & Other Room Hire	1270	1280
Insurance	0	53
District Regalia & Equipment	162	96
Island Travel	566	593
Bank Charges	140	240
Tax	3	
Miscellaneous	0	7
<b>Total District</b>	<b>4259</b>	<b>4991</b>

**Committees**

Community Service	822	336
Convention	2387	1563
Convention Social	1724	7239
Long Range Planning	80	104
Communications	395	441
International Relations	224	277
Membership Drives (net of recoveries)	50	0
MERL	1486	847
Newsletter	496	332
Training	(90)	0
Lord Mayor Show	527	0
PR	0	1818
Youth	939	650
Finance	226	353
<b>Total Committees</b>	<b>9266</b>	<b>13960</b>

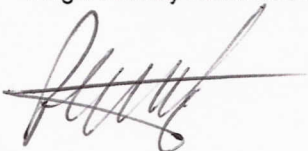
<b>Total Expenses</b>	<b>13525</b>	<b>18951</b>
Net surplus (deficit)	468	(3864)
<b>Total surplus(deficit)</b>	<b>468</b>	<b>(3864)</b>
<b>Allocated to:</b>		
Administration Reserve	1401	3975
Leos Reserve	791	
Equipment Reserve	0	(600)
Convention Social Reserve	(1724)	(7239)
<b>TOTAL to reserves</b>	<b>468</b>	<b>(3864)</b>

**Lions Clubs International District 105D**  
**Administration Account**  
**Balance Sheet as at 30<sup>th</sup> June 2009**

	<u>2009</u>	<u>2008</u>
<b>Fixed Asset</b>		
<b>Current Assets</b>		
Debtors	2632	5656
Stock	505	
Convention bank Account	380	1
HSBC Current Account	19605	100
HSBC Investment Account	12326	29313
	35448	35070
<b>Current Liabilities</b>		
Creditors	584	674
Tax Provision		211
Oak Brook Royalty Provision		1025
	584	1910
<b>Net assets</b>	<b>34864</b>	<b>33160</b>
<b>Reserve Funds</b>		
Administration	26628	25715
Leos	791	0
Convention Business	5000	5000
Convention Social	0	0
Membership	2445	2445
	<b>34864</b>	<b>33160</b>
<b><u>Movements in Reserves</u></b>		
<b>Administration</b>		
Opening balance	25715	25752
Allocated from Year Surplus	1401	3975
Transfer to Convention Social	(1724)	(4012)
Prior yr provision written back	1236	
Closing balance	<b>26628</b>	<b>25715</b>
<b>Leos</b>		
Opening balance	0	600
Allocation	791	(600)
Closing balance	<b>791</b>	<b>0</b>
<b>Convention Business</b>		
Opening balance	5000	5000
Closing balance	<b>5000</b>	<b>5000</b>
<b>Convention Social</b>		
Opening balance	0	3227
Allocation	(1724)	(7239)
Transfer from admin reserve	1724	4012
Closing balance	<b>0</b>	<b>0</b>
<b>Membership</b>		
Opening	2445	2445
Closing balance	<b>2445</b>	<b>2445</b>
<b>TOTAL RESERVES</b>	<b>34864</b>	<b>33160</b>

Approved by the Cabinet and signed on their behalf

Roger Huntley District Governor 2008-2009



Dated: 2/12/09