

Resolution No 2 Proposed by District Cabinet

This Resolution requires a simple majority

This Convention resolves that:

“The District Per Capita Levy for the Fiscal Year 2021/22 shall be in the sum of £9.00 per Lion. This shall be payable in two equal instalments - £4.50 per Lion by 1 August 2021 based upon the known membership as at 30 June 2021 and £4.50 per Lion by 1 February 2022 based upon the known membership as at 31 December 2021”

Explanatory note:

Article VIII Section 1 of the Standard District Constitution (2019-2020) reads:

“To provide revenue for approved district projects and to defray the administrative expenses of the district, an annual district administrative fund tax of is hereby levied upon each member of each club in the district and shall be collected and paid in advance by each club in two (2) semi-annual payments as follows.....”

Resolution No 3 Proposed by District Cabinet

This Resolution requires a simple majority

This Convention resolves that:

“The District will refund the second half of the Per Capita Levy for the Fiscal Year 2020/21 of £4.50 per Lion, which was paid by Clubs in January 2021. This will be refunded by 30th April 2021.

Explanatory note:

The impact of COVID-19 on District has a led to a significant reduction in activities which has resulted in a surplus on the budget in 2019-20 of £3,000. This has continued in the first half of this financial year. A number of Clubs have reported that they are struggling financially and it is recommended by Cabinet that the District capitation for H2 2020-21 is refunded to the Clubs to reflect the surplus of the District budget. It is recommended that, where possible, that Clubs allocate this refund towards membership activities once it is appropriate to do so.

Resolution No 4 Proposed by District Cabinet

This Resolution requires a simple majority

This Convention resolves that:

“For any new member that is inducted into Lions during the period 21.3.2021 to 30.6 2022, the District will refund the first year's LCI International subscription for that member.” This will be limited to the first 150 members that are inducted during that period.

Explanatory note:

The impact of COVID-19 has lead to a significant reduction in the activities carried out by Lions and to a resulting reduction in opportunities for Clubs to obtain new members. To assist with a membership campaign for the Clubs, the District will pay the International subscription for that member for the year following their induction into the Club. The funding for this resolution will come from the ring fenced membership reserve in the General fund. It

will be the responsibility of the individual Club to claim this refund from the District Treasurer, after the member has been inducted.

Resolution No 5 Proposed by District Cabinet

This Resolution requires a simple majority

This Convention resolves that:

“Messrs Gilroy & Brookes, Chartered Accountants of Farnham, be sincerely thanked for their services to the District in the past and that they be, and the same are hereby, re-appointed as Independent Examiner to the District for the forthcoming Year.”

Explanatory note:

Article IX Section 4 of the Standard District Constitution (2019-2020) reads:

“The District Governor’s Cabinet shall provide for an annual or more frequent audit or review of the books and accounts.....”

District Treasurer Report – Lion Tim Hanton

The Finance Committee has met regularly during the year to monitor the finances of the District. Financial updates are given at each meeting of the District Cabinet. I would like to thank Linda for all the assistance she has provided throughout the year.

Final accounts for 2019-2020 were awaiting final approval at the time of writing this report. Once approved they will be downloaded from District 105SC website via the following link of [Lions District 105SC - Financial Information \(lions105sc.org.uk\)](http://lions105sc.org.uk)

The impact of COVID-19 has significantly impacted the activities at a District level. From a financial perspective, this has, not surprisingly, lead to a significant reduction in expected expenditure.

2019 – 2020

Administration Account: Full expenditure against budget was not realised as many District Officers did not fully claim items of expenditure allowable due to a reduction in travelling and other activities as a result of COVID-19 in March 2019.

Reserve Funds

The end of year balance amounted to £25,828 at 30th June 2020. This includes the agreed contingency of £5,000 against a cancellation of Convention, and an historic membership retention pot of £4,500.

Charitable Trust

At 30th June 2020, the reserves for the Charitable Trust amounted to £19,874. The key items making up this balance were:

- Youth - £7,076
- Sight Camera - £6,000
- Dentaaid, Surgery for Bosnia - £4,950

2020 - 2021

Administration Account: Year to date income and expenditure can be viewed at:

[Lions District 105SC - Financial Information \(lions105sc.org.uk\)](http://lions105sc.org.uk)

Expenditure is running under the proposed budget for the year given the reduction in travelling etc. Cabinet is therefore proposing in Resolution 3 that the second instalment of District Subs for 2020-21 will be refunded to the Clubs within the District to help support them financially.

To help Clubs recruit additional members, in Resolution 4, Cabinet is recommending that for the period from this Convention to 30th June 2022 the District will meet the cost of the first annual LCI subscription for all new members within the District. The cost of this activity will be met out of the membership pot.

Charitable Trust Account: Donations for year to date are as follows:

LCIF- Lebanon - £10,470

LCIF - General Disaster - £2,795

LCIF - Other - £350

Arboretum - £50

Dentaaid - £100

Wateraid - £100

Sightsavers - £950

LIBRA - £1,000

Youth Trust (District) - £1,190

Brain Tumour Research - £1,300

Gift for Living - £250

Total £18,555

2021-2022 Budget

Administration budget has been based on a membership figure of 1135 and subscription of £9 per member will be proposed by Resolution 2 to Convention. In preparing the budget it has been assumed that activities and expenditure will return to pre-COVID levels. The budgeted expenditure equates to £14,710 and should this planned expenditure be fully realised, the balance will be taken from reserves. The level of reserves is sufficient to support this.

Please note that there is to be a Resolution at the next International Convention to increase International subscriptions from the current US\$43 to US\$50 by 2024. Clubs are encouraged to ensure that subscriptions are set to adequately cover all administration costs of the club.

Charitable Incorporated Organisation (CIO)

The move to CIO status has continued throughout the year. A thank you to Lion Mike Baker and Lion John Geering for continuing to mentor clubs across 105SC in the CIO registration process.

Gift Aid Reminder

Gift aid can only be claimed on pure donations – where the donor receives nothing tangible in return. The donor must be UK Tax payer and eligible to complete a gift aid declaration form.

Comprehensive guidance is offered via HMRC website:

[Get recognition from HMRC for your charity - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

[Claiming Gift Aid as a charity or CASC - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

Gift Aid Small Donation Scheme (GASDS) is available for cash donations of £30 or less (bucket or tin collections) and since April 2019 contactless card donations of £30 or less.

Again, Guidance is available on:

[Claiming Gift Aid as a charity or CASC: Small donations scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

Clubs registered as a CIO will be eligible to claim gift aid on membership subscriptions, for any member who is a UK tax payer.

Comprehensive guidance is offered via HMRC website:

[Claiming Gift Aid as a charity or CASC - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

Other matters

It is recommended that donations to LCIF and other International/National donations continue be made via District Treasurer. Where possible, please make the payments by BACS for both any Charity donations and also for District, MD & International Subscriptions. The monthly exchange rate for International subscriptions is updated on the 105SC website under Financial Information.

Charity Commission website guidance on managing your charity can be accessed via the following link on the Government website.

[Online services for charities - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

There are updated criteria for Trustee eligibility which need careful consideration period to the appointment of your Trustees.