



Lions Clubs International

District 105SE Club Treasurer's Notes 2021-22

Firstly, on behalf of the District can I express my thanks to those Treasurers who are continuing in the role for another year and welcome those that are new to the job. Club Treasurer is an important role, perhaps the most important as it involves managing your fellow members funds and those raised from your community.

This document is similar to the one published last year. I have retained much of my predecessor's work (updated where necessary) and added a list of useful documents referenced at Spring Forum, together with a description of what can be found on the Treasurers' section of the District website. The contents of these notes are as follows:

1. District and Multiple District Dues
2. Insurance Arrangements
3. International Dues and Payments
4. Good Standing
5. International Convention Draw
6. Charitable Donations
7. Club Accounts and the Charity Commission
8. Useful Documents
9. Material on the District Website

1. District and Multiple District Dues

You will receive an invoice for MD and District Dues, by email only, at the beginning of July 2021 and January 2022. Payment please by the 30th of the month, as the District is required to pay MD dues by 1st August and 1st February each year.

I should be grateful if you would make payment by BACs please using the details below and send me an email to dtdavid@105se.org advising me of the bank transfer.

LCI District 105SE Admin account (NatWest)
Sort code 60-04-35, Account Number 11189002

Payment by cheque should be made payable to **LCI District 105SE Admin Account**, and sent to me at the address at the foot of these notes together with a copy of your invoice. District and MD dues may be paid with one cheque but please pay International dues with a separate cheque.

The calculations for half yearly dues are based upon the membership numbers shown on the MyLCI website on the 1st July and 1st January. Please note that we are both dependent upon your Club Secretary ensuring that MyLCI data is up to date by those dates and that any dropped members are recorded before those dates. The dues requirements cannot be amended because of late reporting or adjustments. Dues per

member for 2021-22 will be as follows:

District dues £6.25 per member per half year (unchanged once again)

Multiple District dues £13.50 per member per half year (lower this year)

When paying by electronic means (BACS), it is vital that you include your club name and "D&MD Dues" on the payment reference and also advise me by email of any payments you make. Please bear in mind I will be receiving various payments from 60 Clubs as well as other District initiatives and it is essential that I am able to understand who the payments are from and what they are for.

With regard to District and MD Dues please pay the exact amount quoted on the request for payment as, unlike LCI, we cannot offer any credit arrangements for an overpayment which will be treated as a donation to District funds. If you underpay you will of course be chased for the balance.

2. Insurance Arrangements

The annual premiums will be included in the July 2021 invoice for District and MD dues (this is a one-off for the year, so no such item in the January 2022 invoice). The premiums have once again been maintained at the same levels as last year.

Combined liability - public products and employers liability

This is a compulsory MD insurance scheme. The full year Multiple District dues of £27.00 per member includes the premium for the combined liability insurance policy, which for 2021-22, is £3.25 per member. The MD Treasurer's suggestion for the amount of this premium that may be paid from charity funds is £2.05 per member.

All risk cover - regalia, fund raising equipment and cash

This is another compulsory MD insurance scheme. The premium for 2021-22 is unchanged at £33.25 per club. The MD Treasurer's suggestion for the amount of the premium that may be paid from the charity funds is £16.60 per club.

Legal expenses

This is a further compulsory MD insurance scheme. The premium for 2021-22 is unchanged at £11.00 per club. The MD Treasurer's suggestion for the amount of the premium that may be paid from the charity funds is £9.25 per club.

I should add that the MD Treasurer's suggested apportionments are just that. It was my predecessor's opinion, with which I concur, that all of the insurance premiums apply to charitable activities and therefore could be paid from your charity funds.

3. International Dues and Payments

International Dues

You will receive an invoice for International Dues direct from Oak Brook in July and January. The dues are calculated in US\$, based on member numbers, and converted into sterling at the prevailing rate of exchange. This will be indicated on the invoice.

International dues will be \$21.50 per member per half year (about £15.50 at the

June 2021 rate). Please note that the actual dollar value credited to your club is calculated at the prevailing rate on the date that your account is credited.

International dues are based upon the number of members shown on the MyLCI website for 30th June and 31st December, excluding life members. I should be grateful if you would make payment in pounds sterling by BACs please (details below) and email dt david@105se.org advising me of the bank transfer.

LCI District 105SE Admin account (NatWest)
Sort code 60-04-35, Account Number 11189002

When paying by BACs, it is vital that you include your club name and "Int Dues" on the payment reference. Payment by cheque in pounds sterling, made payable to **LCI District 105SE Admin Account**, should be sent to me (not to Oak Brook) at the address at the foot of these notes together with a copy of your invoice. Please do not include International dues on the same cheque as MD and District dues.

I would strongly recommend, if you haven't done so already, that you register and set a password to access MyLCI on the International website. This will enable you to view member information, view and download your club invoices, current balance and, if you wish, pay on-line by credit or debit card. If you do choose to pay on line, you may incur currency exchange rate charges and you need to advise me by email that you have made payment, otherwise I may chase you unnecessarily. Guidance on how to set a password on MyLCI is referenced in sections 8 and 9 of these notes.

International dues statements quote a clubs International dues in US Dollars and show the then current dollar-GBP exchange rate. The amount credited to the club will apply the exchange rate at the time the payment is credited. In most cases this will be the same but if the rate fluctuates in the meantime then a debit or credit will be recorded in the balance. Unlike District and MD dues if you choose to pay more than invoiced, you will be granted a credit on your balance. If you underpay by a small amount your account will show a small debit. If you underpay by a significant amount I may chase you for the balance.

Members' subscriptions

Please note that the above describes the amounts that International, MD and District require clubs to pay for their dues. Individual clubs however are totally free to determine what subs their members should pay the club to cover these costs and may, if agreed, charge members additional club subscriptions.

In the case of CIOs

Subs should be called "Members contributions to the administration of the Charity" It has been agreed with HMRC that, when they are registered for Gift Aid, CIOs can claim back the Gift Aid (25%) on their members' contributions to the charity. This arrangement can only exist for those members who are UK tax payers and they should complete the Charity Gift Aid Declaration (Multiple Donations).

NB. Non CIO clubs cannot claim Gift Aid on these members' payments.

International Payments

Each month you will receive a statement of your account with Oak Brook in hard copy direct from America. This will show your current balance as understood by Oak Brook. If you have made any payments since the last statement which are not showing on this account, deduct them and pay the balance to the District Treasurer. Failure to make a simple reconciliation may result in your making a duplicate payment and it could be a lengthy procedure to retrieve such a payment from Oak Brook. Your account will be debited following the purchase of any supplies from Oak Brook, it will also be debited when new members are reported on the International website. For new members there is normally a one-off joining fee and the International dues are pro-rated on a monthly basis. **Please note that the joining fee of \$35 has been temporarily suspended upto 31st December 2021**, so join as many new members as you can in the next 6 months!

To pay an international account, please use the same methods as outlined above for the payment of dues ensuring that you advise me of any payments by email or if by post send the tear off remittance slip from the monthly statement with your cheque. Please allow sufficient time for me to process your payment to Oak Brook. Oak Brook will normally take about 21 days from the date of deposit to credit your account. If you have set a password to access MyLCI, you may view your club's invoices and balances on-line, giving you a financial status which is bang up-to-date. If you wish, you can opt out of receiving paper invoices monthly.

4. Good Standing

In order for a club to be "in good standing" it must have:

- 1) Paid District and Multiple District dues and fees in full; and
- 2) No unpaid balance of International dues and fees greater than US\$10; and
- 3) No unpaid Lions Club International account balance greater than US\$50, outstanding ninety days or more.

If a Lions Club is not in good standing within the constitution this means that your clubs' delegates may be barred from voting at District, Multiple District and International conventions.

5. International Convention Draw Tickets

Your Club Secretary will receive draw tickets from the District Competitions Officer. There is just one prize which is a contribution towards funding for a trip to the International Convention, Europa Forum or MD Convention (Travel, Hotel & Convention registration) up to the value of the prize draw fund for that year. If insufficient tickets are sold this may only be a part contribution. I hope that your club will take part. Please contact the District Competitions Officer if you have any questions about the draw, the conditions, or eligibility etc. For 2021-22, his name is Mike Shaw, 01227 274313, mefin@btopenworld.com

6. Charitable Donations

Please **do not** send any charity donations to me.

All Charity Donations

Please send any donations directly to the District Charities Treasurer, PDG Tom Berry tomberry@105se.org 27 Pritchard Drive, Hawkinge, CT18 7QH.

Please accompany all payments with a copy of 105SE Foundation Appeal Codes 2021-22 (see section 8) detailing the amount and the good cause to be credited; this is required because once the cheque is paid into the bank this proforma provides an audit trail.

Please do not make out cheques to the cause or project itself as we do not hold accounts in the name of all of these causes.

If you wish to donate to a good cause which is not printed on the form, please still use it and add your chosen cause to the form.

It is preferable to transfer your donation by BACs, the details are as follows:

LCI District 105SE Foundation
Sort code: 20-17-92, Account number 23558428

When paying by BACs either email Tom Berry donations@105se.org or better still send him or scan and email him a copy of the 105SE Foundation Appeal Codes so that he is clear as to which good cause(s) is to be credited with your payment. If donations are sent to me, they will need to be sent on to Tom, and may be delayed.

Cheques need to be made out to:

LCI District 105SE Foundation

The Charities Treasurer will then collate club donations into single payments to the good causes.

All Charities are required to be sure of where their donations come from. This means there should be a paper trail from the donor to the charity's accounts. If you write the name of the project you support on the back of a cheque, and it is then banked the paper trail is then broken; for this reason, we have developed the 105SE Foundation appeal codes to provide a paper trail from club to District to beneficiary if this is needed. It is **essential** in the case of LCIF that your intentions in making the donation are clear and auditable, if they are not then you may be asked for clarification.

7. Club Accounts and The Charity Commission

It is a legal requirement that each registered charity or charitable trust produces accounts and a Trustees Annual Report. These are uploaded as part of the Charity Commission's on-line Annual Return if the gross income of the Charitable Trust

exceeds £25,000. There is no lower threshold for CIOs; all CIOs must provide their accounts and TAR. Accounts and TAR must however be produced by every registered charity and provided to the Charity Commission or any member of the public if requested. All club accounts should be independently examined (ie not by a relative or a member of that Lions club). Lions require that a copy of the examined accounts and TAR should be sent to the District Treasurer by the end of December. If you achieve this, it will provide an opportunity to consider your accounts and to try and help you if I think that any adjustments need to be considered before the deadline of the end of April for clubs to do their update and return on-line on the Charity Commission website along with the Charitable Trust or CIO's details of trustees and gross income and expenditure.

Please refer to the Charity Commission website for full details regarding updating and reporting which needs to be done by the end of April each year, 10 months after the financial year end. This is a relatively simple process and is an absolute must because if you fail to achieve this you may be sanctioned by the Charity Commission. You will need to have your charity's password for the CC website in order to make your annual update or return.

8. Useful Documents

- a. Spring Forum 23rd May 2021 PowerPoint
Attached to the email sending you these notes.
- b. Club Treasurer e-Book from Lions International
<https://www.lionsclubs.org/en/v2/resource/download/79864052%20>
- c. CC3 The Essential Trustee from the Charity Commission
<https://www.gov.uk/government/publications/the-essential-trustee-what-you-need-to-know-cc3>
- d. Charity Trustee Declaration from the Charity Commission
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/960027/Trustee_Declaration_Form_Fields_December_2020.pdf
- e. Sample Club Finance Report
Attached to the email sending you these notes.
- f. 105SE Foundation Appeal Codes 2021-22
Attached to the email sending you these notes.
- g. Setting Up a MyLCI Password
https://extranet.lionsclubs.org/common/docs/PasswordAndRegistrationFAQ_EN.pdf#_ga=2.230348692.981981561.1624962279-428692867.1624384880
- h. Family Membership Notes from Lions International
http://members.lionsclubs.org/EN/lions/invite-members/family-membership-faq.php#_ga=2.74257178.981981561.1624962279-428692867.1624384880
- i. Trustees Annual Report (TAR) Proforma from the Charity Commission
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/562574/TAR_new.pdf
- j. CC16a Accounts Proforma from the Charity Commission
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/611087/CC16a_-_revisions_190417.xls

9. Material on the District Website

- a. Treasurers' Notes 2021-22
- b. Spring Forum 23 May 2021 PowerPoint
- c. Membership Types
- d. Family Membership
- e. MyLCI Password
- f. Club Finance Report
- g. Independent Examiner
- h. Grant Making Policy
- i. Gift Aid General Notes
- j. Gift Aid Declaration
 - a. Multiple Donation
 - b. Single Donation
- k. Gift Aid Presentation Spring Forum 2018-19

All of this material is in the Resources section of the District website, the link for which is <http://www.lionsclubs105se.org.uk/portfolio/treasurers/> To access this material you will have to have registered on the site and obtained a login and password. This is a very simple process and can be achieved by following the link below:

<https://www.lionsclubs105se.org.uk/login/>

If you wish to discuss any of the above, please do not hesitate to email or call me.

PDG David Butler OBE

District Treasurer 105SE

dtdavid@105se.org

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