

LIONS CLUBS INTERNATIONAL



DISTRICT 201Q3

Club Officer Forum

Treasurers' Manual

2019 - 2020

Donna Hedges

District Governor

“Shaping Our Future Together – We Serve”



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DISTRICT GOVERNOR'S WELCOME



Firstly, thank you for accepting the position of Treasurer for the 2019-2020 Lions' year. As the new year is fast approaching, it is important that we take time to prepare and plan for the next twelve months.

Attendance at the incoming club officer forums is strongly encouraged for all executive officers (president, secretary and treasurer) and for those who are taking on membership, leadership or service chair roles. The purpose of these forums is to learn more about your role, share ideas and hear up-to-date information on policy changes and new initiatives being implemented at the different levels of the organisation. The club officer manuals are also provided as a resource, in addition to the many online materials that can be accessed via the LCI and Lions Australia websites. District cabinet officers are appointed to assist you in carrying out your role. Please make use of this resource if you need advice or information on any matters.

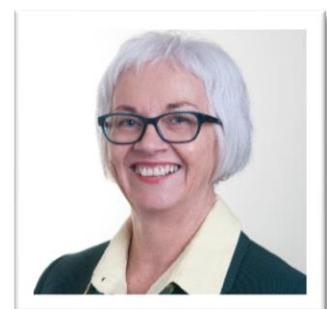
My theme for the year is "Shaping Our Future Together – We Serve".

In responding to the changing needs of our communities or addressing the challenges we face such as ageing and declining membership, it is vital to work together with shared vision and goals. Together, we are responsible for shaping our future - tomorrow is the future we create today. The goals for the district will centre around four key areas – Service, Membership, Leadership and Lions Clubs International Foundation (LCIF):

- Service – to champion the global service framework; to promote our district and national projects and foundations as well as service projects in our local communities; to look for new and innovative ways to serve and engage young people
- Membership – to increase our membership base and retain our existing members to enable us to expand our reach and serve more people
- Leadership – to support Lions to grow into lionism with opportunities to increase their knowledge and skills and provide leadership pathways
- LCIF – to raise awareness of the purpose and achievements of the foundation as well as raise funds to support the global service framework, disaster relief and other humanitarian projects.

I seek your support and assistance to achieve these goals so that it becomes a shared vision. Please share your plans and let us know what you need from District to achieve your goals. District and clubs need to work together, supporting each other. I look forward to working with and for you throughout the year. Let's make it a great year.

Donna



DISTRICT GOVERNOR PROFILE – Donna Hedges

Donna was born and raised in Toowoomba, the eldest of four children to parents Joan and Dudley who still live in the family home of 65 years. After completing her schooling at Harristown State High, Donna attended the Kelvin Grove Teachers' College (now QUT) in Brisbane. Her career as a teacher and administrator spanned 40 years, teaching in locations across the state – from Goondiwindi and Allora to Innisfail, Townsville, Rockhampton and a number of schools in the Greater Brisbane region. Donna retired as a school principal in 2012.

Donna and Lion Kevin have been married for 47 years and have two adult children, Jason and Samantha, and eight grandchildren. Jason, an army officer, currently resides in Canberra and Samantha, an exercise physiologist lives on the Gold Coast.

Donna joined Lions in June 1999 with the Brisbane Bunya Lions Club. Over the past 20 years, she has served in various roles and committees both at club and district levels, including club president, secretary, club branch liaison, 2009 district convention secretary, cabinet secretary and member of the global membership team. She is a graduate of both the Emerging and Advanced Lions Leadership Institutes and has completed the Guiding Lion training. Donna has received a number of awards in recognition of her commitment to Lions.

For over ten years, Donna held the position of secretary of the Lions Medical Research Foundation and is now an Ambassador for the Foundation. Donna has been involved with the LEOs since 1995 and is currently the LEO Advisor for the Mitchelton State High School LEO Club.

Donna has given freely of her time to volunteering in the communities in which she has lived, whether it be at a school, a church youth group, sporting clubs her children were involved in or with local community events and organisations. Last year, Donna volunteered at the Gold Coast Commonwealth Games and was also a baton bearer for the Queen's Baton Relay.

In her spare time, besides Lions, Donna enjoys going to the gym, and playing a most important role in life – being a grandmother to her 8 grandchildren.



INTERNATIONAL PRESIDENT – Dr Jung-Yul Choi

The International President for 2019-2020 is Dr Jung-Yul Choi from the Republic of Korea. He is a member of the Busan Jae-il Lions Club and has been a member for over 40 years. His career and life have been defined by the work ethic instilled in him as a child, along with the passion to bridge differences, connect people and embrace diversity to create harmony for all.

International President Choi's theme and key messages for the year will be:

“We Serve – Through Diversity”

[Diversity bridges all divides -- Diversify our Service and our Clubs – Paying It Forward, the domino of good]

Global priorities for the year:

- Speciality clubs allow people to join a community focused on common pursuits and interests – growing membership and helping our organization do even greater good
- Members of all ages – our members should represent every culture, background and generation. This year, we can strengthen our clubs by inviting young people and seniors to join us in service. This multi-generational approach is critical to unifying people, leveraging skills and experience and making clubs a welcoming place for all.
- Global Causes – our global causes give Lions around the world new opportunities to expand their service and make an even bigger difference in their communities
- Service Journey – Learn, Discover, Act, Celebrate – these are the four phases of a new set of resources for Lions to increase their service impact
- Supporting our Foundation – Campaign 100 is a three year effort to raise \$US300 million – as we enter the second year of the campaign, we are encouraging everyone to give what they can.



Club Treasurers - Welcome

Congratulations on being elected to this most important position of Club Treasurer. You are a leader in your Club and you will be on your Club's Board of Directors and a member of your Club Executive. In these days of litigation and corporate governance, financial accountability must be of the highest standard. We owe it to ourselves and our Club to perform our duties in a professional manner.

This manual has been compiled to assist you undertake the duties associated with your position; however it is not intended to cover every situation that might arise in your particular Club. How you go about of your job is entirely up to you – provided you adhere to the requirements of the Incorporations and Collections legislation and Lions Clubs International.

You will be responsible for:

- maintaining the financial records of the Club
- receipting and banking all moneys promptly
- keeping the books of accounts up to date, and
- providing your Board of Directors (and ultimately all members) with accurate information, at least monthly, regarding the financial standing of the Club.

You must ensure that:

- all expenditure is duly authorised by the Board of Directors
- all income and expenditure is passed through the correct accounts
- records are kept in compliance with the legislative requirements of the Associations Incorporation Act 1981, the Associations Incorporation Regulations 1999, the Collection Act 1966, the Collections Regulations 2008 and the constitutional requirements of Lions Clubs International
- International, Multiple District, and District Dues are all paid when due.

If at any time you are unsure of what to do, please do not hesitate to contact me on my mobile 0407 166 302. If you would prefer to use email, my address is [XXX](#). A simple phone call or message for friendly advice might well prevent a problem arising and will make both our jobs easier.

As the Lions Directory does not print the Club Treasurer's contact details, I ask Incoming Treasurers to complete their details on Attachment "H" (back page of this manual) and scan and email the form to me at [XXX](#) or post it to me at XXX

I know that with DG Donna Hedges' theme of, ***"Shaping our Future Together – We Serve"*** in mind we will have a successful year – I wish you well in your endeavours.

Lion Arthur Witheyman
Cabinet Treasurer 201Q3

1. GENERAL NOTES

1.1 Duties and Responsibilities

- As outlined in the Club Administration Manual (Downloadable from <http://lionsclubs.org.au/wp-content/uploads/2014/05/Club-Administration-Manual-Chapter-7-The-Club-Treasurer1.pdf>)
- As outlined in your Club’s Constitution, By-Laws and Policy Minutes
- Refer to Associations Incorporation Act 1981, Collections Act 1966, the Associations Incorporation Regulation 1999 and the Collections Regulations 2008. See <http://www.qld.gov.au/law/fair-trading/>

1.2 Dues and Voluntary Contributions

Send **ALL** payments to the Cabinet Treasurer:

Arthur Witheyman, XXX

District Dues	Cheques payable to Lions District 201Q3 Inc
Multiple District Dues	Cheques payable to Lions District 201Q3 Inc
International Dues	Cheque drawn against Administration Account payable to Lions Clubs International and posted to the Cabinet Treasurer
Multiple District Project Donations (Voluntary payments)	Cheques payable to Lions District 201Q3 Inc

1.3 Payments

- Payment for District and Multiple District Dues (Refer Attachments B & C) are to be made with **five (5) separate cheques** from the Administration and Activities (Community Service) Accounts as indicated on the invoices.
- The amount payable from the Activities (Community Service) Account for District Dues is requested on two separate cheques. The payment for “**TOTAL C**” **MUST NOT** be added to the Activities Account component of Multiple District Dues or Voluntary Payments as the Cabinet Treasurer has to bank the funds into separate District Accounts.
- **Always** return to the Cabinet Treasurer the duplicate invoice with cheques attached for the correct amount **by the due date shown on the invoice**.
- International Accounts (Refer Attachment A) must always be on a separate cheque and paid before 28th of the month.
- **Do not pay International Accounts direct to USA** – pay the AUD amount quoted on the invoice – then send cheque to Cabinet Treasurer.
- District, Multiple District and International account enquiries – first point of contact is always the Cabinet Treasurer.
- Only pay Club accounts on the production of invoice/docket and after verifying goods have been received.
- Never pay any accounts with cash – **always** use a cheque.
- Never offset paying project accounts for money owed to you.

1.4 Club Financial Reports

- Budgets should be set and reviewed **every six months** – among other things this assists with setting Club Dues.
- A copy of the Club's Audited Financial Statements is to be forwarded to the Cabinet Treasurer.
- Incorporated Clubs **must** submit to the Office of Fair Trading
 - An Annual Report
 - An Audited Statement of Accounts which includes Annual Income & Expenditure Account, Balance Sheet and a copy of the signed Auditors Report.
 - Timing to be within 1 month of Club AGM and the Club AGM to be held not later than 180 days from the end of the financial year
 - Failure to comply will invite substantial fines.

NOTE: In addition to the above requirements, the Secretary must advise the Office of Fair Trading of changes to the positions of President, Secretary and Treasurer along with their addresses within one month of the changes using Form 10a. This form is downloadable from the Office of Fair Trading website. **A copy of this form and a copy of the Audited Statement of Accounts must be forwarded to the Cabinet Treasurer.**

1.5 Late Payments – District & Multiple District

- Non-Financial Clubs lose delegate voting rights at Conventions.
- Club President's and District Governor's Excellence Awards are endangered.
- District will not pay outstanding accounts on behalf of Clubs

1.5(a) Late Payments - International

From July 1, 2015, clubs will automatically be placed in Financial Suspension if balances beyond 90 days are equal to or exceeding US\$20/member or \$1,000 (whichever is the lesser), and cancellation will occur after the 28th of the month following suspension if full payment is not received. As a result, anticipated high suspensions will be reported in October and April. Also, clubs cancelled more than twice will be ineligible for reactivation. Financial Suspension is the temporary deferment of the charter, rights, privileges and obligations of a Lions club due to an unpaid balance.

1.6 Accounts

Never use funds raised from the public for the administration of your Club.

- *Administration Account*
 - Relates to running the Club for its members
 - Membership dues
 - Entrance, reinstatement, and transfer fees
 - Club meeting income viz. dinner fees, raffles, tail twisting, etc.
 - Dedicated receipt book and cheque book is required.
- *Activities or Community Service Account*
 - Money raised from the public in trust
 - Legitimate costs related to a service project can be expensed
 - Dedicated receipt book and cheque book is required.

Keep a sub-ledger for each project/activity recording income and expenditure and advise Directors of the outcome at the completion of each project.

The Club books of account should be maintained and written up continually throughout the year, preferably on a monthly basis – do not fall into the trap of doing them later.

1.7 Accountability

- International, Multiple District, & District Dues must be ***paid immediately*** – and ratified at the next Board Meeting.
- All other Invoices (including Voluntary Payments) or expenses must be paid by cheque or electronic transfer with Board Approval.
- Cheques must be written for all expenditure.
- Receipts must be issued for all income.
- Separate ledgers should be maintained continually for each account.
- Bank Statements are to be tabled at the Board meeting and countersigned by the President monthly.
- Deposit funds – balanced against receipts issued – within 2 working days of receipt.
- Loss of funds outside of 2 working days of receipt is not covered by insurance.
- Secretary's official address should always be the Club postal address. Please liaise with your Club Secretary regularly for mail of a financial nature.

1.8 Registers

- Receipt book numbers – Incorporation requirement – see sample at Attachment E.
- Cheque book numbers – Incorporation requirement
- Art union ticket numbers – Incorporation requirement
- Raffle books numbers – Incorporation requirement
- Club assets – Incorporation requirement – see sample at Attachment F.



2. CALENDAR

JULY	<p>Pay International, Multiple District, District Dues and Compulsory Insurance to the CABINET TREASURER</p> <p>Advise and pay Optional Insurance Premiums to JUA Underwriting Agency Pty Ltd. Refer to your Multiple District Directory for details.</p> <p>Appoint the Auditor for this year – usually appointed at the Club’s AGM – date set by individual Clubs.</p>
AUGUST	<p>If you have not already paid your Multiple District, District Dues and Compulsory Insurance, pay them before the 10th of this month. If this is not possible, advise the Cabinet Treasurer IMMEDIATELY.</p> <p>Send a copy of your Club’s Audited Financial Statements for the year just ended to the Cabinet Treasurer. See Note (1)</p>
SEPTEMBER	<p>Review Membership Dues for your Club and set the biannual charge through your Board of Directors.</p>
OCTOBER	<p>Prepare Member’s Dues Invoices.</p>
NOVEMBER	<p>Pay for Christmas Cakes/Puddings as funds are collected.</p>
DECEMBER	<p>Pay for Christmas Cakes/Puddings.</p> <p>Remind Members that their biannual dues are to be paid by the end of January or no later than the end of February. **</p>
JANUARY	<p>Collect Membership Dues from Club Members. Pay International, Multiple District and District Dues to the CABINET TREASURER.</p> <p>Ensure the final payment for Christmas Cakes/Puddings is made by the end of this month.</p>
FEBRUARY	<p>If not already done, pay International, Multiple District and District Dues to the Cabinet Treasurer by the 10th of this month. If this is not possible advise the Cabinet Treasurer IMMEDIATELY. **</p>
MARCH	<p>Review Membership Dues and set biannual charge for the incoming year through your Board of Directors.</p>
APRIL	<p>Contact your Auditor to make arrangements for the audit of books at the end of June.</p>
MAY	<p>Prepare next year’s budget with the incoming Treasurer.</p> <p>Prepare Members’ Dues Invoices.</p>
JUNE	<p>Arrange for new Bank Account signatories at your bank.</p> <p>Also arrange for new deposit books and cheque books to be available as those used in your year will be forwarded with audit documentation.</p>

Note (1) – Refer Item 1.4. Audited Financials are to be provided at the Club’s AGM. Check to see when the AGM is to take place, then allow sufficient time for your Auditor to complete the Audit so it can be delivered on time. Take note of the statutory requirements here.

Following delivery of the Audit Report, a copy is to be sent to the Cabinet Treasurer

3. PAYMENT OF ACCOUNTS

Accounts Received from	For	Forward Payment to
Lions District 201Q3 (Cabinet Treasurer)	District Dues. Multiple District Dues. Insurances. Levies for Lions Projects. Voluntary donations for Lions Projects.	Cabinet Treasurer Lions Clubs District XXXXX
Lions Clubs International (Oakbrook, Illinois, USA)	International Dues.	Cabinet Treasurer Lions Clubs District 201Q3 XXXX
Multiple District 201 (Newcastle) also known as MD201 Council	Purchases from catalogue of badges, stationery, plaques, giftware etc.	Multiple District 201 of Lions Clubs International Inc Locked Mail Bag 2000 Newcastle, NSW 2300
Top Taste	Christmas Cake orders. Christmas Pudding orders.	Pay at Australia Post with your Club Payway Card
Lion Mint Australia	Lions Mints orders Email: mints@lionmints.com.au. Can now be processed online.	Lion Mint Australia PO Box 267 Packenham, VIC 3810
Lions Medical Research Foundation	LMR Personality Quest Donations. Correspondence.	Lions Medical Research Foundation GPO Box 1030 Brisbane, Qld 4001
Lions Camp Duckadang	Donations. Accounts. Correspondence.	The Secretary Lions Camp Duckadang PO Box 437 Strathpine, Qld 4500
Awards & Donations (payment must always be accompanied by a completed application form)	Melvin Jones Fellowships, LCIF Donations and Life Memberships (see footnote)	Cabinet Treasurer Lions Clubs District 201Q3 XXXX
ALF-	James D Richardson Award Ian M Stockdale Award William R Tresise Fellow www.lionsclubs.org.au/alf alf.awards@lions.org.au	Australian Lions Foundation Awards Chairman: PDG Lesley Lyons XXXX
LMRF-	Ray Phippard Fellow Award Prof. Ian Frazer Humanitarian Award www.lionsmedicalresearchfoundation.org.au	Lions Medical Research Foundation GPO Box 1030 Brisbane Qld 4001

ALDAF -	The Harry Jenkins Fellow Award James McLardie Award www.aldaf.org.au aldaf@bigpond.net	The Secretary The Australian Lions Drug Awareness Foundation PO Box 530 Springwood QLD 427
Lions Hearing Dogs	Helen Keller Fellowship www.hearingdogs.asn.au hearingdogs@picknowl.com.au	Lions Hearing Dogs Inc PO Box 164 Hahndorf, SA 5245
ALCMF	Barry J Palmer Award Mary Jamieson Recognition Award http://alcmf.lions.org.au	Lion Lyn Pysden Awards Recognition ALCMF XXXX
ALCCRF	ALCCRF Gold Award ALCCRF Silver Award ALCCRF Bronze Award www.alccrf.lions.org.au	The Secretary ALCCRF PO Box 770 Belconnen, ACT 2616

FOOTNOTE (Melvin Jones Fellowships & Other Donations)

Using the current Lions Exchange Rate from the LCI website, calculate the Australian equivalent of US\$1000.00 by multiplying US\$1000.00 by the exchange rate and forward (for MJF with 2 copies of the application) to the **Cabinet Treasurer**.

****** DO NOT SEND CHEQUES IN US DOLLARS ******

To obtain the Exchange Rate go to <https://lionsclubs.org/en/resources-for-members/resource-center/exchange-rates> and Select the Month and the Exchange Rate will be displayed for all countries (or contact Cabinet Treasurer).



4. LIONS CLUBS INTERNATIONAL INVOICES

A typical Lions Club International Invoice is reproduced as Attachment A together with explanatory comments.

4.1 The four main components of the International Invoice are:

(a) **Remittance Advice**

This is printed on the bottom 10cm of the invoice. It is preferred that you photocopy the whole invoice and post it with your cheque. This enables the Cabinet Treasurer to answer questions that you have about the payment at a later time. Retain the original for your records. Ensure that the copy of the invoice and your cheque is posted to the Cabinet Treasurer – not USA (they cannot process cheques drawn in Australian dollars) – to ensure your Club is credited with the payment.

(b) **Invoice Details**

This is a description of the amount you have been charged in US dollars.

(c) **Message**

A message is printed each month giving either information or a reminder to the Club from International.

(d) **Monthly Membership Report**

In the bottom left hand corner of the page, International comments on your latest report. Should any discrepancies be noticed, it is recommended that you refer the matter to the Cabinet Secretary immediately.

4.2 Paper Invoices are normally received by the third week of the month and should be checked and **PAID IMMEDIATELY** by sending to the Cabinet Treasurer, a cheque made out to **Lions Clubs International** for the Australian Dollar equivalent which is shown under the US Dollar Total (at the bottom right of the invoice) along with a copy of the invoice. If you are only paying certain items on the invoice because you have already paid the remainder of the items you can obtain the Australian Dollar amount by multiplying the US Dollar amount for the items you are paying by the exchange rate noted on the invoice or you can obtain from the Cabinet Treasurer. (Or the LCI website).

Electronic Invoices may be downloaded from the MyLCI website around the 4th working day of the month.

4.3 Items billed – these include all International Charges as well as any Club Supplies ordered from the USA. Where you have been charged for new members, refer to separate schedule for an explanation.

4.4 **General Points to Note**

- (a) With invoices dated 31st December and 30th June, you will receive a separate printout showing the names and membership numbers recorded at International HQ for your Club when the invoice was prepared. It should be remembered that some delay may arise in the registration of changes in membership and you should advise any discrepancy to the Cabinet Secretary who will resolve the matter with International.
- (b) If there are any queries regarding the invoice, contact the Cabinet Treasurer. If the query cannot be resolved immediately, you will be advised to pay the invoiced amount and the matter will be taken up on your behalf by the Cabinet Treasurer.
- (c) Because of the time delay in your payment being received by International HQ, it is quite often possible that a payment you make does not appear on your account until the following month. Please check your account carefully and pay only what is truly outstanding, and do not forget that the exchange rate varies each month. Payments are

sometimes credited at a slightly different exchange rate giving rise to a minor credit/debit in the Club Account. Click link for current Exchange rates.

<http://members.lionsclubs.org/EN/resources/finance/exchange-rates.php>

PAYMENT INSTRUCTIONS

Information on how to calculate the Australian Dollar equivalent is detailed at Item 4.2 on the previous page in this manual.

PLEASE MAIL YOUR CHEQUE, ALONG WITH A COPY OF THE INVOICE, TO YOUR CABINET TREASURER.

The Cabinet Treasurer will bank your cheque into the account for the International Association of Lions Clubs Inc. and the same day email details of the transaction to the Accounts Receivable Department at International HQ to ensure prompt crediting to your Club's Account. The original of the invoice is to be retained for the Treasurer's records.

Remember to fill in the amount of payment on the receipt portion of the Invoice (**in Australian Dollars** that is noted at the bottom right hand side of the lower section of the Invoice).

If you have made a late payment and it does not show up on the account, remember to deduct the amount when paying the next account.

PAYMENTS SHOULD NEVER BE LATE – PLEASE PAY IMMEDIATELY THE INVOICE IS RECEIVED.

Please remember that the Cabinet Treasurer does not raise International Accounts and has no details of Invoices being paid by Clubs. The Cabinet Treasurer is merely providing a service to record that the Club has made a payment to International.

Never include the payment of an International Account in the same cheque with District or Multiple District payments – if this occurs, the cheque will be returned to the Club for cancellation and for the reissue of separate cheques. This will cause extra delay in your Club's Accounts being cleared and quite possibly incurring an additional charge in exchange rates.

The non-payment of International Accounts will affect your Club's credit rating with International and will have an adverse effect on the Club's record – and consequently your Club's management of its affairs.

Under Lions Clubs International policy (from 1st July, 2015), if your Club owes more than US\$20.00/member or US\$1,000 or greater for longer than 90 days, it will no longer be considered 'in good standing' and may be placed in Status Quo.

Lions Clubs International policy also affects the eligibility of your Club's nominated Convention Delegates to be accredited to participate in the plenary sessions conducted at National and District Conventions. All delegates must be members in good standing in the club (membership dues paid up to date) and all clubs must be in good standing (no outstanding balances) with Lions Clubs International. Good standing for the club can be acquired by settling outstanding monies owed up to fifteen (15) days prior to the close of credential certification.

Lions Clubs International uses the **DECEMBER & JUNE MMR** membership numbers for billing. If Clubs do not forward their MMR's by the due date International will use the membership numbers of your Club's latest record – which might be greater than your actual membership numbers resulting in extra dues being levied.

WHY THE USE OF MyLION/MyLCI WEBSITE IS IMPORTANT

The MyLION/MyLCI Website is used by Club Secretaries to input their Monthly Membership Reports, add new members, and change membership details when necessary. Whilst they can retrieve Statements from LCI relating to International Dues, the Club Treasurer may obtain access to this site as well.

From 1st July 2019 the entry of Club Activities will be processed through the MyLion app.

It is strongly recommended that **ALL** Club Treasurers gain access by registering on the MyLION/MyLCI website to take advantage of downloading and printing their Monthly Statement.

Online Statements are usually available within 4-5 days following the end of the previous month. Relying on the mailed statement may result in a 4-6 week delay from the date of posting in Chicago. The exchange rate provided is only good for 30 days. This means any adverse changes in Exchange rates may see the Club still owing money, even though they may have paid the account in full.

Utilising MyLION/MyLCI will result in earlier detection of any anomalies which can (generally) be rectified within the 30 day Exchange rate holding period.

How to register - Key <https://lionsclubs.org/> into your web browser and then click on **MyLCI/MyLion Login** at the top of the screen which is displayed for you.

Alternatively you may key the following into your web browser which will take you straight to the sign-in screen:-

<https://lci-auth-app-prod.azurewebsites.net>



5. BASIC GUIDELINES FOR INCORPORATED LIONS CLUBS

These basic guidelines are prepared to assist Incorporated Clubs, in maintaining records, which accurately reflect their financial position throughout the year, as well as strengthen internal financial control.

Since the introduction of the Association's Incorporation Act and Regulations, all District 201Q3 Lions Clubs have taken the opportunity to become incorporated. The main benefit of this to members is that any liabilities of an incorporated club are enforceable against the Club and not the club members personally. Attention is drawn to the fact that each incorporated club comes under the auspices of the Office of Fair Trading, and members are still required to conduct club activities in accordance with individual club constitutions.

Guidelines for record keeping – as required under the Associations Incorporation Act and Regulations.

The following are guidelines only and obtaining a copy of The Associations Incorporation Act and Regulations clearly remains the responsibility of the Club members, to ensure that Club activities comply with the Act and Regulations. The bookkeeping requirements relate to every banking account held by the Club (e.g. one set of books for the Administration Account, one set of books for the Community Service Account, and one set of books for fixed deposits etc.)

1. Books of account and other records required to be kept by the board of every Lions Club shall include:
 - A Cash Book or statement of all amounts received and paid
 - Receipt Book with forms printed in duplicate and consecutively numbered and kept on the numbered butt principle
 - Register of Receipt Books received, used and held by the Club
 - Register of Club Members (Usually held by the Club Secretary)
 - Register of Club Assets
 - Petty Cash Book/Spreadsheet and Minute Book (Usually held by the Club Secretary)
 - Records of the accounts the Lions Club keeps with its Bank, Building Society, or Credit Union that are given to the Club by the financial institution viz., Statements, Deposit Books, and Cheque Books.
2. Where the operations of the Club warrant, additional accounting records shall be kept – namely a ledger and a journal.
3. The Board of Directors of each incorporated Club shall ensure that all books of account and Club records are kept in such a manner as will:
 - Correctly record and explain the transactions and financial position of the Club
 - Enable the statement referred to in Part 6 Section 59 of the Associations Incorporation Act to be prepared
 - Enable accounts and affairs of the Club to be properly and conveniently audited.
4. The manner in which books of account and other Club records are kept shall be as follows:
 - The funds of the Club must be kept in an Account in the name of the Incorporated Club **in a financial institution in Queensland** as decided by the Board of Directors.
 - Records and Accounts must be kept in English showing full and accurate particulars of the financial affairs of the Club.
 - On behalf of the Club, the Club Treasurer shall receive all monies paid to the Club and issue official receipts

- The Treasurer or other authorised officer shall cause all monies received, without deduction, to be deposited as soon as practicable into the Club's Bank, Permanent Building Society, or Credit Union Account. **Lions Loss of Cash Insurance cover only extends to funds whilst in member's home for 48 hours plus any intervening non-banking period.**
- Particulars of all receipts and payments shall be entered in the cash book without delay
- All payments shall be made by cheque or electronic transfer drawn upon the Club's Bank, Building Society, or Credit Union Account
- All expenditure shall be approved/ratified by the Board of Directors, with such approvals recorded in the Minute Book
- All expenditure shall be supported by adequate documentation, which shall be filed in chronological order
- All Cheques **MUST** be signed by any two of the President, Secretary, Treasurer or any 1 of 3 other authorized persons, however one of the persons who signs the cheque must be the President, Secretary or Treasurer.
- All Cheques other than for Petty Cash Recoupment must be crossed 'not negotiable'.
A petty cash account must be kept on the imprest system (An imprest system of petty cash means that the general ledger account Petty Cash will remain dormant at a set amount), and the Board of Directors must decide the amount of petty cash to be kept in the account. **(Note: Petty Cash is to be reconciled monthly along with the normal, monthly Bank Account reconciliations)**
- The accounting and other records referred to shall be kept at such place as the Board may by resolution decide. (e.g.; Noted in Club's Policy Minutes)
- At regular Intervals the Cash Book shall be balanced, and reconciled with the Cash Book and Bank balance.

Records Retention

The financial records shall be retained in Queensland for a period of not less than five years. Records are to be stored in a secure site.

Records Destruction

After the mandatory retention period of five years, old Club records may be destroyed. Care should be taken to ensure any records to be destroyed do not contain information that has historical importance to the Club. It is recommended that each Club appoint a Club Historian who may vet old records, prior to destruction.

5. The Treasurer must present a financial report monthly to the Club Board meeting and circulated to the members at the following meeting. It is recommended that the following format be adopted for recording the motion of acceptance of the Treasurers monthly report to the Board:

Example:

Treasurers Ratification Minute – Month 20XX

"The Treasurer moved that the Financial Report as presented be adopted and payments covered by cheques numbered aaa to bbb & Direct Debits (number) from the Administration Account and Cheques Numbered xxx to yyy & Direct Debits (number) from the Community Service Account be approved".

Such Minute must be included in the Board Meeting Minutes each month. This is an important Audit requirement. It is mandatory that all payments are properly authorised and easily matched in the Club Minutes for your Auditor.

6. Every audited financial statement lodged with the Office of Fair Trading pursuant to Part 6 Section 59 of the Associations Incorporation Act 1981, must be accompanied by a Return in the approved form.
7. The Club shall cause every notice, order, receipt, letter or other document endorsed or issued to contain the full name of the Incorporated Club.
8. Within **fourteen days** after appointment, the Secretary shall give notice of the full name and addresses of the Club President, Secretary and Treasurer to the Office of Fair Trading in the approved form. Any change of address must also be notified in the approved form within fourteen days of such change. The Secretary must also notify a change in membership of the Club Executive within fourteen days of such change. (Refer Section 1.4 Note).
9. The Board of Directors shall within six months after the close of the financial year;
Prepare a statement containing the income and expenditure of the Club during its financial year, and all assets, liabilities, mortgages, charges and securities of any description affecting any of the property of the Incorporated Association at the close of the year.
Cause the financial affairs of the Incorporated Club to be audited by a person who is a member of the Institute of Chartered Accountants, a member of the Australian Society of Certified Practising Accountants, or a person approved by the Chief Executive; and present the audited statement to the Annual General Meeting for adoption.
The new regulations, which ease the burden on Audit Requirements for Associated Incorporations, do not apply to Lions Clubs as organisations registered under the Collections Act 1966 are still required to submit a full audit to the Office of Fair Trading.
10. The Club Secretary shall within one month after adoption of the audited statement by the Annual General Meeting lodge it with the Chief Executive, Office of Fair Trading.
11. Further information regarding the Duties and Responsibilities of the Club Treasurer is set out in the Club Administration Manual which is maintained on the Multiple District website and is available through this link: <http://lionsclubs.org.au/wp-content/uploads/2014/05/Club-Administration-Manual-Chapter-7-The-Club-Treasurer1.pdf>



6. PROBLEM AREAS

Problem areas for Treasurers can generally be overcome through maintaining proper records.

1. Receipts: All funds received must be recorded in your bookkeeping records. Date of receipt, name of person/organisation from whom funds are received, receipt number, amount of receipt and amount of banking must all be recorded.
2. Payments: All payments should be made by cheque or electronic transfer (**not in cash**). Date of the cheque, name of person/organisation to whom payment is made; cheque number and amount of cheque must all be recorded.

Cash books and records must be totalled and reconciled with the Bank Statements at regular intervals, **preferably monthly**. Totals should be carried forward to the end of the year.

CORRECTIONS

Errors should not be corrected by over-writing, liquid paper or rubbing out. A single line is to be drawn through an incorrect entry and re-written. (And initialled by the writer. If a cheque, this will require two initials).

RECEIPTING

1. A receipt is to be issued for all monies received.
2. The issue of consecutively numbered receipts and relative Cash Book entries are to be recorded in numerical and chronological order.
3. The correct procedure to cancel a receipt is to mark the original and duplicate "Cancelled" and retain both in the receipt book.
4. A receipt is to be issued for amounts paid from one account to another.

DEPOSITS

When entering deposits into the banking column of the Receipts Cash Book, the total only of the banking is to be entered and should be recorded against the last receipt included in the banking.

PAYMENTS

Evidence to support every payment should be maintained in a separate ring binder for each bank account, in chronological order. When a payment is made, the cheque number and date of payment should be recorded on the relative invoices. A simple remittance notice should accompany your cheque.

PRE-SIGNING CHEQUES & CANCELLED CHEQUES

Under no circumstances is a cheque to be signed unless a cheque has been written out. When signing cheques, the signatories are obliged to be satisfied with the documentary evidence provided to support the payment.

When a cheque is cancelled, it must be retained with the cheque butt and marked "Cancelled"

INSURANCE

The Board should make a regular assessment of the insurance cover on assets, and liability to members and the general public. (This could be undertaken when the Club Asset Register is updated at the beginning of each financial year)

WAGES AND WORKERS COMPENSATION

The Clubs must be aware of their responsibility and requirements of the law.

REGISTER OF MEMBERS

The Act requires a Register of Members to be maintained, containing the full name and residential address, the date of joining, the date of death or resignation of the membership, details about the termination or reinstatement of membership and any other particulars the Board of Directors or the Members at a General Meeting decide.

REGISTER OF RECEIPT BOOKS – The Act requires a Register of Receipt Books to be maintained.

7. ANNUAL GENERAL MEETING

PROCEDURES TO BE ADOPTED BY INCORPORATED LIONS CLUBS.

The Associations Incorporation Act 1981 stipulates that all incorporated organisations must hold an Annual General Meeting and our standard Club Constitution says that the AGM must be held within **180 days** (Rule 16, Section E) of the end of the financial year (Rule 18).

The Lions Club Management Committee determines the method of calling the Annual General Meeting but the Secretary must give at least 14 days' notice in writing and must state the business to be conducted at the meeting.

At the Annual General Meeting it is necessary that a quorum be established. (Refer Rule 16, Section F (1) and (2) detailed below).

- a. The quorum for a general meeting is at least the number of members elected or appointed to the management committee (Board of Directors) at the close of the association's last general meeting plus 1.
- b. However, if all members of the association are members of the management committee (Board of Directors), the quorum is the total number of members less 1.

The following agenda should be followed:

- (a) Meeting opened (time)
- (b) Attendance
- (c) Apologies
- (d) Confirm that the minutes of the previous AGM are a true & correct record of that meeting.
- (e) The Annual Report by the retiring President is to be adopted. The Club members **may** move that the President's report (which was presented at the Changeover Night) be taken as read before adopting the report.
- (f) A report may be presented by any other retiring Officers (If any given, such reports to be adopted).
- (g) The Audited Financial Accounts for the previous year be presented for approval, and adopted.
- (h) Confirm the election of the Board of Directors (and the names are to be listed in the minutes).
- (i) An Auditor is to be appointed.
- (j) General Business
- (k) Meeting closed (time)

Suggested wording for the motions that need to be moved, seconded and carried at your Club's AGM are listed over page:

Suggested Wording for Motions to be carried at the A.G.M.

MOTION ONE That the minutes of the Annual General Meeting held on _____, as circulated, are a true and correct record of that meeting.

Moved by Lion _____

Seconded by Lion _____ and Carried.

MOTION TWO That the retiring President's report which was circulated prior to the meeting be taken as read.

Moved by Lion _____

Seconded by Lion _____ and Carried.

MOTION THREE That the Annual Report presented by the retiring President be adopted.

Moved by Lion _____

Seconded by Lion _____ and Carried.

MOTION FOUR That the Annual Report presented by any retiring Chairman be adopted.

Moved by Lion _____

Seconded by Lion _____ and Carried.

MOTION FIVE That the report and statements of Income, Expenditure, Assets and Liabilities affecting the transactions and property of the club, duly Audited and Certified, for the financial year 1 July _____ to 30 June _____ be adopted; and that the Club Secretary lodge a copy of same with the Office of Fair Trading in the approved forum under Section 11 of the Associated Incorporation Regulation 1999, as amended within one month of this meeting.

Moved by Lion _____

Seconded by Lion _____ and Carried.

MOTION SIX That the appointment of Club Officers who were duly elected to the Management Committee (Board of Directors) at the Lions General Meeting held on _____, be ratified. These officers will hold their respective appointments until June 30th 2020.

(Such officers to be named in the minutes).

Moved by Lion _____

Seconded by Lion _____ and Carried.

MOTION SEVEN That _____ .be appointed Auditor for the 2019-2020 Financial Year with the approval of the Office of Fair Trading.

(Note: The Auditor cannot be a member of the Management Committee).

Moved by Lion _____

Seconded by Lion _____ and Carried.

8. FUNDRAISING

ADMINISTRATION ACCOUNT:

It has often been asked of Cabinet Officers – “How can a Club legally raise money for its Administration Account without running foul of its auditor, LCI policy and guidelines and the Law?”

Firstly let us examine the difference between Community Service and Administration funds.

Community Service Funds are the NET profits or losses from a Fund Raising Venture either in the name of Lions or through a Lions Project i.e. LMRP Personality Quest, Christmas Cakes, Youth of the Year, or any other venture where the Club name is involved.

Note: NET profit or loss which means the profit after legitimate operating expenses have been deducted.

Examples:-

- i. Your Club has contracted with Telstra for the delivery of telephone books.

The contract price is		\$ 3000.00
Less: Expenses		
Hire of Lion John's truck	\$ 200.00	
Petrol	\$ 30.00	<u>\$ 230.00</u>
The Net Profit		\$ 2770.00

- ii. The Club has decided that Lion John shall be reimbursed for the cost of his truck hire and for petrol – and that administration fees of 10% shall be paid to the club and every member who assisted in the delivery of the books shall be paid \$100.00

In example 1 *the Club has a legitimate expense in the hire of Lion John's truck and the cost of the petrol.*

In example 2 *the Club cannot under any circumstances pay Lions or take a handling or administration charge. It can pay the hire and petrol cost of Lion John's truck.*

Administration Funds are the profit or losses from fundraising ventures that have been conducted by a Club or an individual NOT in the name of Lions where the fund-raising is “in house”

Examples:-

- iii. The Club has decided to have a President's “At Home Party”. Club members and their guests are to be invited. It will not be advertised as a Lions Club function.
- iv. Lion Bill has contracted to deliver telephone books for Telstra, with a Net profit of \$2500.00 after expenses. Lion Bill has asked some Club members to help although it is a strictly private arrangement. Bill proposes to donate \$1500.00 to the Club, and has calculated the profit of \$2500.00 will increase his tax payable by approximately \$1000.00. He has allowed for this amount when calculating the difference to the Club.

In example 3 *the profits can legitimately go to Administration. The book entry would be “President's At Home Party”*

In example 4 *Lion Bill's donation of \$1500.00 can go to the Administration Account. The book entry would be “Bill Smith Project”*

In examples 1 and 2, Lion John can donate the value of his reimbursement cheque to the Club Administration Account if he wishes.

In any community service fundraising venture, legitimate operating expenses incurred by a Club member may be deducted and donated to the Administration Account.

Some typical “in Club” fundraising ventures include Fashion Parades, Pyjama Parties, Roaring Twenties nights, Whisky or Wine tastings, Club BBQs, Inter Club visitations, Birthday or Anniversary parties, Theatre Parties or hosting of a District function when the work is performed by Club Members is “in house”.

COMMUNITY SERVICE ACCOUNT

Basically any fundraising Project where the name of Lions is involved or where the money raised comes from the public. The basic rule is – if the profits come from the public then the profits go to the Community Service Account.

E.g. LMRF Personality Quest, Bingo, Raffles, Youth of the Year, Christmas Cakes Sales, Lions Distribution of Telephone Books, Lions Door Knock Appeals or any other project performed in the name of Lions.

PAYMENT OF DUES INVOICES

By-Laws of the Multiple District Constitution (available in the back of the Multiple District Directory provides guidelines for the payment of Multiple Dues, Levies and Insurance Premiums. Guidance from which account cheques should be drawn is clearly indicated on the Multiple District and District Dues invoices.

Some other questions which might arise:

- Q. The District Governor and partner are visiting our Club. Does the cost of their meals come from the Administration or Community Service Account?
- A. The basic cost of the meal for the District Governor and partner should be charged against the Administration Account. However the cost of meals for ‘community guests’ such as guest speakers may be taken from the Community Service Account – this includes prospective new members.
- Q. Can Club regalia and uniforms be paid from the Community Service Account?
- A. No, unless uniforms are used solely as work clothes on community service.
- Q. Can the costs of chartering a new Club be charged to the Community Service Account?
- A. Yes
- Q. Our President and Secretary each have a Club petty cash account. Should they be reimbursed from the Community Service Account or from the Administration Account?
- A. Entirely dependent on whether expenses relate to Community Service or Administration.
- Q. What about the cost of sending delegates to convention?
- A. Convention costs must come from the Administration Account.
- Q. Our Club has agreed to act as waiters for a local service club at their installation night. Could this payment go to our Administration Account?
- A. Yes, providing it is made quite clear to the service club that this is your Club’s intention (ensure there are adequate records i.e. copies of minutes and correspondence)
- Q. Our Club promotes Lions Christmas Cakes. We want to buy a Santa suit and sleigh to assist in promotion. As these items will become Club property should they be purchased from the Administration Account?
- A. No. Their primary use is for Community Service Fund Raising. Purchase with Community Service Account money; but remember if you sell them, the money returns to the Community Service Account.

Lions Clubs International has issued 'Use of Funds Guidelines' to assist Clubs in determining some of these issues. A copy of these guidelines follows.

LIONS CLUBS INTERNATIONAL USE OF FUNDS GUIDELINES

The following guidelines from LCI are effective from February 2012.

These guidelines are intended to assist Lions members, clubs and districts (single, sub- and multiple) in following the Use of Funds Policy adopted by the International Board of Directors. These guidelines are a supplement to the Use of Funds Policy, and are not intended to replace the policy adopted by the International Board of Directors. Lions are encouraged to review the described Use of Funds Policy in detail and may be found on the Lions Clubs International website www.lionsclubs.org or by contacting the Legal Division at legal@lionsclubs.org or by calling 1-630-203-3847. **It should be noted that these guidelines are not intended to constitute legal or tax advice.** The following questions and answers are typical questions and answers for non-profit organizations, but may not be accurate under every local law which may have different requirements. For additional questions and advice about the use of funds and the laws in your jurisdiction, please consult local legal counsel or tax professionals for advice.

Typical Questions & Answers

Property

1. A Lions Club raised funds from the public to build a community centre. May the building be used for Lions meetings as well as for the community?

Yes, so long as the building is primarily used for the community, the club may still use the building for its own meetings.

2. Our Lions Club owns a building that was donated to it from the city. May we rent the building and keep the proceeds for our Administrative Account?

It depends on the circumstances in which the building was donated and whether there were any restrictions on the use of the building. However, it is possible to use the funds from rental income from a Lions owned building for use in the Administrative account.

3. The Lions Club owns a building and permits the local Boy Scouts (or other community related group) to use the building free of charge. May we use funds from the public account to clean the building after the use by such organizations?

Yes, you may use public funds to offset direct expenses for the public use of the building.

4. Our Lions Club owns a multi-use building where we hold public fundraisers, donate use of the building for other community organizations, charge rent for private events and hold Lions meetings. Can we use public funds to offset the cost of maintenance and upkeep?

Yes, you can use a pro-rata share of the public funds related to the percentage of the use of the building by the public.

5. The Lions Club maintains a public park. May we use public funds for maintenance of the public park?

Yes, because the park is for the use of the public, public funds may be used to maintain it.

6. Our Lions Club owns a Clubhouse and we want to sell it. Are the proceeds from the sale considered public funds?

The dissolution of a club property must be done in accordance with the local laws of the jurisdiction in which a club is located. Many jurisdictions have specific requirements depending upon the nature of the organization. Therefore, you should seek local legal guidance for the particular local requirements, if any, that are applicable. Generally, if publicly raised funds were used to acquire and/or maintain the property, the proceeds from its sale are considered public funds. If administrative funds were used to acquire/maintain the property, the members may have a legal claim to a prorated share of the property/proceeds or else the property/proceeds may be used for public funds.

Operating Expenses

7. Our Lions Club purchased directors' and officers' liability insurance with the crime/fidelity (Bond) coverage to protect the officers of the club and to protect the club from losses as a result of fraudulent acts. What funds may be used to purchase this insurance?

This insurance coverage is considered an administrative expense and must be paid from administrative funds.

8. Our Lions Club purchased excess umbrella liability and liquor liability insurance for our annual fundraiser. What funds may be used to purchase this insurance?

This insurance is a direct cost of the fundraiser and therefore public funds may be used.

9. Our Lions Club purchased Accident Insurance under the supplemental insurance program. What funds may be used for this expense?

Accidental insurance coverage is an administrative expense and therefore must be paid with administrative funds.

10. Our Lions Club is thinking about incorporating our club. May public funds be used for legal and filing fees necessary for incorporation?

No, this is considered an administrative cost and should be paid out of the Administrative Funds.

11. Our Lions Club has decided to create a separate Lions foundation. May we use public funds for the start-up costs of creating the legal entity?

No, this is an administrative expense and must be paid by administrative funds. However, public funds could be donated to and for the use of the Foundation to further the Foundation's own charitable purposes.

12. Our Lions club received a large bequest and would like to create a permanent endowment for scholarships. What funds can we use for the expenses related to setting up the endowment as well as ongoing fees for managing the endowment?

Generally, the operating expenses of the endowment may be paid from the corpus of the endowment. However, the laws related to endowments and whether the funds of the endowment may be used toward operating expenses vary depending on jurisdiction, and therefore you will need to seek local legal and/or tax counsel for advice.

13. Our Lions Club has purchased property insurance for our Clubhouse which is used as both for the benefit of the club and for the use by the public. May public funds be used for purchase of this insurance?

A pro-rata percentage of public funds related to the percentage of public use may be used to purchase the insurance. For example, if the building is used 60% of the time for the public, then 60% of the cost of the insurance may be paid by public funds.

Benefits to Lions or Family Members

14. A member of our Lions Club recently lost their house due to a fire. May we use public funds to assist him?

Use of public funds to benefit a member of the Lions club is not permitted. However the individual club members may donate to the member personally to assist him.

15. The sister of one of our Lions Club members recently lost their house due to a flood. May we use public funds to assist her?

Use of public funds may not be used to personally benefit a Lion. So long as the member will not personally receive a financial benefit from the transaction, a family member who is not a dependent may be eligible to receive public funds from the Club.

16. Our town recently suffered a devastating flood and many of the Lions as well as the community at large suffered extensive loss to their homes. May we use public funds to assist the community which would include affected Lions?

Use of public funds may be used to assist the community including affected Lions members in the case of disasters so long as the members meet the same eligibility criteria established for the disbursement of funds and assistance.

17. We have a member of our club that needs a heart transplant. May we hold a fundraiser in his name to raise money for the financial hardship of the medical procedure?

No, this is considered a private benefit to a member. However, individual club members may donate to the member personally to assist him or ask others to donate personally to him.

18. We have a member of our Lions Club that has recently lost her job and is experiencing financial hardship. May we loan her money from public funds to assist her?

No, this is considered private benefit to a member of the Lions.

19. Our Lions Club wants to establish a scholarship fund for children or grandchildren of Lions members. May we raise funds from the public to support this fund?

Use of public funds may not be used to personally benefit a Lion. So long as the member will not personally receive a financial benefit from the transaction, a grandchild of a member who is not a dependent may be eligible to receive public funds from the Club. If the club wanted to establish a scholarship for the public at large, they could include family members as well as the public so long as the recipients meet the qualifications and are selected by a group (such as the school) outside of the control of the Lions Club.

Public Fundraisers vs. Private Lions Fundraisers

20. Our Club is holding a Golf Tournament and we are selling tickets to Lions and the public. Lions receive a blue ticket and members of the public receive a yellow ticket. May we use the proceeds from the ticket sales to the Lions (as evidenced by the blue ticket) for our administrative funds?

No. Once the event is open to the public, all the proceeds are considered public funds.

21. We are having a Lions dinner open to all Lions Clubs in the District. May we use the proceeds from the sale of the tickets to the dinner for our administrative funds?

Yes. As the event is limited to Lions members, the proceeds may be designated as administrative funds as well as public funds.

22. Our Lions Club is working the vending area at the local football game, and is getting paid a percentage of the sales by the stadium. May we designate our payment as administrative funds?

Yes, so long as this is the agreement between the stadium and your club and no Lions name or logo is displayed in working the event through signs or clothing.

23. May our Lions Club accept a personal bequest from a member of the public (non-Lion) to be designated administrative funds?

Yes, if the bequest was received with specific directions to be used for the administrative purposes of the club.

24. Our Lions Club wants to raise money to build a new Lions Clubhouse. If we advertise that the money is to be used for the clubhouse and will be used for our administrative fund is that okay?

No. If the clubhouse is going to be used primarily for the private use of the Lions, then the funds must come from the Lions and not the public, regardless of how it is advertised.

25. A Lions Club sponsors an event such as an antiques show. It obtains the space and arranges for appraisers to render opinions as to the value of items brought in by Lions and non-Lions. Either a flat fee or fee per item will be charged for the appraisal, and the Lions will receive a percentage of that fee. Where can the funds be used?

This is a Lions event for the public, and therefore the net proceeds of the event are considered public funds.

26. A Lions Club provides free food for participants (and is recognized for it) in a fundraiser for a non-Lions cause, such as the Cancer Society 5K Race. Some participants want to make donations for the food. If the club puts a donation box on the table, what must be done with the donations? What if people just hand the club money with no directions?

Regardless of whether the funds are donated through a donation box or handed personally to the Lions by participants, the funds are considered public funds. Note that the expense for the food purchased for the race could be paid from the Club's public funds in this particular circumstance.

Interest/ Investment of Public Funds.

27. If our Lions Club invests our public funds, would we would be able to use the interest for administrative costs?

No, the interest raised is considered public funds.

28. How long can our Lions Club invest public funds before spending it?

The funds should be spent within the same year received unless they have been designated for long term projects.

Other Questions:

29. Our Lions Club sells advertisements in our Calendars. May we use the proceeds from the sale of advertisements as administrative funds?

Yes, however, the revenues from the sale of advertisements may be considered unrelated business income and may be subject to federal and/or state income tax. Please consult with a local tax or legal

Summary Chart

How Funds Are Raised	Use for Public Projects? (Activity Account)	Use for Administrative Expenses? (Administrative Account)
Administrative – dues, rental fees, fines, advertisement revenue	Yes	Yes
Public – any fundraising event open to the public, public contributions and bequests	Yes	No *
Interest – accumulated investments from money received from the public	Yes	No*
<p><i>Direct Expenses of Fundraiser. Direct Expenses of a public fundraiser may be deducted from the proceeds to replenish the Administrative Account for funds used to hold the fundraiser.</i></p> <p><i>Lions Property. If the Lions Club (or District) owns property that is used to meet the needs of the community at large, a pro-rata percentage of the proceeds from funds raised through use of the property may be used toward the operating expenses of the property.</i></p>		

Other Useful Lions Website Linkshyvk

<http://lionsclubs.org.au/>

<http://lionsclubs.org.au/wp-content/uploads/2014/05/Club-Administration-Manual-Chapter-7-The-Club-Treasurer1.pdf>

<http://www.lionsq3.org.au/>

INVOICE DATE			INVOICE NUMBER	RETAIN THIS PORTION FOR YOUR PERMANENT RECORDS		CHARGES AND CREDITS
MO	DAY	YR		CLUB # 22245	DESCRIPTION OF ITEMS	
04	30	19		Balance forward U.S. CURRENCY		0.00
05	14	19	MD00533240	MICHAEL MOUSE *NEW: 5-2011 NB: 2020340*		38.88
05	14	19	MD00533241	MARY POPPINS *NEW: 5-2011 NB: 2020341*		38.88
05	14	19	MD00533242	DONALD DUCKSON *NEW: 5-2011 NB: 2020342*		38.88
<p align="center">PLEASE ATTACH THE STATEMENT BOTTOM TO YOUR PAYMENTS TO ENSURE PROPER CREDIT OF YOUR ACCOUNT.</p>						



Month of	Closing Balance	
MAY 19	I 0042	I 0042
M'ship Report	Our Mem. Records	Your Mem. Records

Please submit a membership list if there is a difference between your records and ours

USD	116.64
AUD	162.13
Pay this "CR"	Amount unless shown



LIONS CLUBS INTERNATIONAL

300 WEST 22nd STREET
OAK BROOK, ILLINOIS 60523-8842
TEL: 630-571-5466 / FAX 630-571-8890

PAGE: 1

CLUB #	LIONS CLUB OF
22245	DALBY AUSTRALIA

DISTRICT	MO.	DAY	YR.
201Q3	05	31	19

IDENT. #
4350

THE TREASURER
LIONS CLUB OF DALBY INC
P O BOX 346
DALBY QLD 4405
AUSTRALIA

NOTICE:
DETACH THE UPPER SECTION OF THIS STATEMENT AND RETURN IT WITH YOUR REMITTANCE OR DUPLICATE DEPOSIT SLIP. CONFIRMATION OF YOUR REMITTANCE WILL BE SHOWN ON MONTHLY STATEMENT.

EXCHANGE RATE PER U.S. DOLLAR 1.390000

AMOUNT OF PAYMENT: _____

000022245 00011664 1

LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3

INVOICE

DISTRICT DUES

Date: 7 July 2019

Invoice No. 2019.022

Treasurer
Lions Club of Golden Valley Keperra Inc.
PO Box 79
FERNY HILLS QLD 4055

Please note:

Payment must be made by **10th August 2019** prior Board Approval is **NOT** required.
Membership figures are taken from the **Club's June 2019 MMR** report if received. If not, the Club's most recently received MMR report was used.

Please forward Cheques to:

**CABINET TREASURER
ARTHUR WITHEYMAN
XXXXX**

A. Administration Account Payments:

1. Admin – Regular Members	54	@	\$ 11.75 per Member	\$ 634.50
2. Admin – Student Members	1	@	\$ 5.88 per Member	\$ 5.88
3. Convention Fund	55	@	\$ 1.75 per Member	\$ 96.25
4. District Governors Fund	55	@	\$ 0.75 per Member	\$ 41.25
5. District Officers Fund	55	@	\$ 1.00 per Member	\$ 55.00
6. District Newsletter Fund	55	@	\$ 0.88 per Member	\$ 48.40

TOTAL A. PAYABLE FROM ADMINISTRATION ACCOUNT	\$ 881.28
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B. Activities Account Payments:

1. District Newsletter Fund	55	@	\$ 0.88 per Member	\$ 48.40
-----------------------------	----	---	--------------------	----------

TOTAL B. PAYABLE FROM ACTIVITIES ACCOUNT	\$ 48.40
---	-----------------

C. Activities Account Payments:

1. Youth Exchange Programme	55	@	\$ 0.25 per Member	\$ 13.75
2. International Youth Camps	55	@	\$ 1.00 per Member	\$ 55.00
3. Leo Fund	55	@	\$ 0.50 per Member	\$ 27.50

TOTAL C. PAYABLE FROM ACTIVITIES ACCOUNT	\$ 96.25
---	-----------------

TOTAL OF COMPULSORY PAYMENTS (A + B + C)	\$1,025.93
---	-------------------

DO NOT ALTER ANY AMOUNTS ON THIS ACCOUNT

Please draw *separate* cheques for each of '**TOTAL A**', '**TOTAL B**' and '**TOTAL C**'.
The Cabinet Treasurer needs to bank each amount into separate bank accounts.

All cheques to be crossed "NOT NEGOTIABLE" and made out to **Lions District 201Q3**

Original – Club Records

Copy – Send to Cabinet Treasurer with cheque/s

LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3

INVOICE

DISTRICT DUES

Date: 7 January 2020

Invoice No. 2020.022

Treasurer
Lions Club of Golden Valley Keperra Inc.
PO Box 79
FERNY HILLS QLD 4055

Please note:

Payment must be made by **10th February 2020** prior Board Approval is **NOT** required.
Membership figures are taken from the **Club's December 2019 MMR** report if received. If not, the Club's most recently received MMR report was used.

Please forward Cheques to:

**CABINET TREASURER
ARTHUR WITHEYMAN
XXXX**

A. Administration Account Payments:

1. Admin – Regular Members	54	@	\$ 11.75 per Member	\$ 634.50
2. Admin – Student Members	1	@	\$ 5.88 per Member	\$ 5.88
3. Convention Fund	55	@	\$ 1.75 per Member	\$ 96.25
4. District Governors Fund	55	@	\$ 0.75 per Member	\$ 41.25
5. District Officers Fund	55	@	\$ 1.00 per Member	\$ 55.00
6. District Newsletter Fund	55	@	\$ 0.87 per Member	\$ 47.85

TOTAL A. PAYABLE FROM ADMINISTRATION ACCOUNT	\$ 880.73
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B. Activities Account Payments:

1. District Newsletter Fund	55	@	\$ 0.87 per Member	\$ 47.85
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TOTAL B. PAYABLE FROM ACTIVITIES ACCOUNT	\$ 47.85
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C. Activities Account Payments:

1. Youth Exchange Programme	55	@	\$ 0.25 per Member	\$ 13.75
2. International Youth Camps	55	@	\$ 1.00 per Member	\$ 55.00
3. Leo Fund	55	@	\$ 0.50 per Member	\$ 27.50

TOTAL C. PAYABLE FROM ACTIVITIES ACCOUNT	\$ 96.25
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TOTAL OF COMPULSORY PAYMENTS (A + B + C)	\$1,024.83
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DO NOT ALTER ANY AMOUNTS ON THIS ACCOUNT

Please draw separate cheques for each of **'TOTAL A'**, **'TOTAL B'** and **'TOTAL C'**.
The Cabinet Treasurer needs to bank each amount into separate bank accounts.

All cheques to be crossed "NOT NEGOTIABLE" and made out to **Lions District 201Q3**
Original – Club Records
Copy – Send to Cabinet Treasurer with cheque/s

First Billing

Attachment C (1)

**LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3**

INVOICE

MULTIPLE DISTRICT DUES

Date: 7 July 2019

Invoice No. 2019.1022

Treasurer
Lions Club of Golden Valley Keperra Inc
PO Box 79
FERNY HILLS QLD 4055

Please note:

Payment must be made by **10th August 2019** prior Board Approval is **NOT** required.
Membership figures are taken from the **Club's June 2019 MMR** report if received. If not,
the Club's most recently received MMR report will be used.
Please forward Cheques to:

**CABINET TREASURER
ARTHUR WITHEYMAN
XXXX**

A. Administration Account Payments:

1.	MD Administration – Regular Members	53	@	\$ 21.50 per Member	\$1,161.00
2.	MD Administration – Family Members	0	@	\$ 10.75 per Member	\$ 0.00
3.	MD Administration – Student Members	1	@	\$ 10.75 per Member	\$ 10.75
4.	MD Administration – Leo to Lion Members	1	@	\$ 10.75 per Member	\$ 10.75
5.	Public Relations	55	@	\$ 2.53 per Member	\$ 139.15
6.	Lions Personal Accident Insurance (Full Year)	55	@	\$ 9.90 per Member	\$ 544.50
7.	Lions Directors & Officers Indemnity Insurance	55	@	\$ 3.00 per Member	\$ 165.00
8.	Fidelity Bonding (Full Year)	1	@	\$ 22.00 per Club	\$ 22.00
9.	General Property Insurance (Full Year)	1	@	\$ 16.50 per Club	\$ 16.50

TOTAL A. PAYABLE FROM ADMINISTRATION ACCOUNT	\$2,069.65
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B. Activities Account Payments:

1.	Lioness Personal Accident Insurance (Full Year)	30	@	\$ 9.90 per Lioness Member	\$ 297.00
2.	Leos Personal Accident Insurance (Full Year)	17	@	\$ 9.90 per Leo Member	\$ 168.30
3.	Workers Compensation (Full Year)	55	@	\$ 0.40 per Member	\$ 22.00
4.	Excess Public Liability (Full Year)	55	@	\$ 2.20 per Member	\$ 121.00
5.	Lions Loss of Cash Insurance	1	@	\$ 11.00 per Club	\$ 11.00
6.	Lioness Loss of Cash Insurance	2	@	\$ 11.00 per Lioness Club	\$ 22.00
7.	Leos Loss of Cash Insurance	1	@	\$ 11.00 per Leo Club	\$ 11.00
8.	MD Youth Exchange Fund	55	@	\$ 2.75 per Member	\$ 151.25
9.	Leo Fund	55	@	\$ 1.27 per Member	\$ 69.85
10.	Lioness Members	30	@	\$ 5.50 per Lioness Member	\$ 165.00
11.	MD Youth of the Year Fund	55	@	\$ 2.50 per member	\$ 137.50
12.	MD Projects Promotions Fund	55	@	\$ 3.30 per member	\$ 181.50

TOTAL B. PAYABLE FROM ACTIVITIES ACCOUNT	\$1,357.40
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TOTAL OF COMPULSORY PAYMENTS (A + B)	\$3,427.05
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DO NOT ALTER ANY AMOUNTS ON THIS ACCOUNT

Please draw *separate* cheques for each of 'TOTAL A' and 'TOTAL B'.

All cheques are to be made out to **Lions District 201Q3** and crossed 'NOT NEGOTIABLE'.

Original – Club Records

Copy – Send to Cabinet Treasurer with cheque/s

**LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3**

INVOICE

MULTIPLE DISTRICT DUES

Date: 7 January 2020

Invoice No. 2020.1022

Treasurer
Lions Club of Golden Valley Keperra Inc
PO Box 79
FERNY HILLS QLD 4055

Please note:

Payment must be made by **10th February 2020** prior Board Approval is **NOT** required.

Membership figures are taken from the **Club's December 2019 MMR** report if received. If not, the Club's most recently received MMR report will be used.

Please forward Cheques to:

**CABINET TREASURER
ARTHUR WITHEYMAN
XXXXX**

A. **Administration Account Payments:**

1.	MD Administration – Regular Members	53	@	\$ 21.50 per Member	\$1,139.50
1.	MD Administration – Family Members	0	@	\$ 10.55 per Member	\$ 0.00
1.	MD Administration – Student Members	1	@	\$ 10.75 per Member	\$ 10.75
1.	MD Administration – Leo to Lion Members	1	@	\$ 10.75 per Member	\$ 10.75

TOTAL A. PAYABLE FROM ADMINISTRATION ACCOUNT	\$1,161.00
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All cheques to be crossed “NOT NEGOTIABLE” and made out to **Lions District 201Q3**

Do not alter figures on this account

Original – Club Records

Copy – Send to Cabinet Treasurer with cheque/s

LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3

INVOICE

VOLUNTARY PAYMENTS

Date: 7 July 2019

Invoice No. 2019.5022

Treasurer
Lions Club of Golden Valley Keperra Inc
PO Box 79
FERNY HILLS QLD 4055

Please note:

Please forward cheques to:

**CABINET TREASURER
ARTHUR WITHEYMAN
XXXXX**

Activities Account Payments:

1. MD Projects & Activities	55	@	\$ 1.00 per Member	\$ 55.00
2. PNG Assistance Fund	55	@	\$ 0.50 per member	\$ 27.50
3. Australian Lions Foundation	55	@	\$ 0.50 per member	\$ 27.50

**TOTAL PAYABLE FROM ACTIVITIES ACCOUNT
\$110.00**

Clubs may elect to contribute to individual projects OR contribute to all nominated projects.
Clubs may also elect to contribute in the first half year OR second half year.

All cheques to be crossed “NOT NEGOTIABLE” and made out to **Lions District 201Q3**

Original – Club Records
Copy – Send to Cabinet Treasurer with cheque/s

LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3

INVOICE

VOLUNTARY PAYMENTS

Date: 7 January 2020

Invoice No. 2020.5022

Treasurer
Lions Club of Golden Valley Keperra Inc
PO Box 79
FERNY HILLS QLD 4055

Please note:

Please forward cheques to:

**CABINET TREASURER
ARTHUR WITHEYMAN
XXXX**

Activities Account Payments:

1. MD Projects and Activities	55	@	\$ 1.00 per Member	\$ 55.00
2. PNG Assistance Fund	55	@	\$ 0.50 per Member	\$ 27.50
3. Australian Lions Foundation	55	@	\$ 0.50 per Member	\$ 27.50
TOTAL PAYABLE FROM ACTIVITIES ACCOUNT				\$ 110.00

Clubs may elect to contribute to individual projects OR contribute to all nominated projects.
Clubs may also elect to contribute in the first half year OR second half year.

All cheques to be crossed “NOT NEGOTIABLE” and made out to **Lions District 201Q3**

Original – Club Records
Copy – Send to Cabinet Treasurer with cheque/s

REGISTER OF ASSETS

Item	<u>Date Purchased</u>	<u>Make/Model</u>	<u>Serial Number</u>	<u>Cost</u>
	<u>Date Disposed</u>	<u>Details</u>	<u>Sale Price</u>	<u>Signature if scrapped, etc.</u>

Item	<u>Date Purchased</u>	<u>Make/Model</u>	<u>Serial Number</u>	<u>Cost</u>
	<u>Date Disposed</u>	<u>Details</u>	<u>Sale Price</u>	<u>Signature if scrapped, etc.</u>

Item	<u>Date Purchased</u>	<u>Make/Model</u>	<u>Serial Number</u>	<u>Cost</u>
	<u>Date Disposed</u>	<u>Details</u>	<u>Sale Price</u>	<u>Signature if scrapped, etc.</u>

Item	<u>Date Purchased</u>	<u>Make/Model</u>	<u>Serial Number</u>	<u>Cost</u>
	<u>Date Disposed</u>	<u>Details</u>	<u>Sale Price</u>	<u>Signature if scrapped, etc.</u>

Item	<u>Date Purchased</u>	<u>Make/Model</u>	<u>Serial Number</u>	<u>Cost</u>
	<u>Date Disposed</u>	<u>Details</u>	<u>Sale Price</u>	<u>Signature if scrapped, etc.</u>

Item	<u>Date Purchased</u>	<u>Make/Model</u>	<u>Serial Number</u>	<u>Cost</u>
	<u>Date Disposed</u>	<u>Details</u>	<u>Sale Price</u>	<u>Signature if scrapped, etc.</u>

Item	<u>Date Purchased</u>	<u>Make/Model</u>	<u>Serial Number</u>	<u>Cost</u>
	<u>Date Disposed</u>	<u>Details</u>	<u>Sale Price</u>	<u>Signature if scrapped, etc.</u>

Item	<u>Date Purchased</u>	<u>Make/Model</u>	<u>Serial Number</u>	<u>Cost</u>
	<u>Date Disposed</u>	<u>Details</u>	<u>Sale Price</u>	<u>Signature if scrapped etc.</u>

<p style="text-align: center;">DISTRICT 201 Q3 2019 - 2020 MANAGEMENT TEAM - CONTACT DETAILS</p>

District Governor	Donna Hedges (Lion Kevin)
1st Vice District Governor	David Orton (Lion Cheryl)
2 nd Vice District Governor	Steve Hood (Lion Sharon)
Immediate Past District Governor	IPDG Carmel Goldsworthy (PDG Bob)
Cabinet Secretary	Richard Williams (Lion Debbie)
Cabinet Treasurer	PDG Arthur Witheyman (Lion/Lioness Cynthia)
Constitution By-Laws Chair	PDG Norm Alcock (Lioness Liz)
Assistant Cabinet Secretary	Barbara Matthews (Lion Stuart)
District Mailing Address	Lions District 201Q3 PO Box 5899, Stafford Heights Qld 4053

Notification of Club Treasurer

Forward to:

Arthur Witheyman
Cabinet Treasurer
Lions Clubs International – District 201Q3
XXX

Or email to: [XXX](#)

The details of the **Club Treasurer 2019/2020** are as follows:-

Club Name:	
Treasurer's Name:	
Postal Address:	Preferred:
Telephone Numbers:	Home: Work: Mobile:
Email Address:	Preferred: