



We Serve

DISTRICT 201Q3

Treasurers' Manual 2022 - 2023



Graeme Emery

District Governor

“Outback to Ocean – Together as One”

TABLE OF CONTENTS

| | Page |
|--|-------|
| Welcome | 2 |
| District Governor's Welcome | 3 |
| Five Year Strategy..... | 4 |
| 1. GENERAL NOTES | 5 |
| 1.1 Duties and Responsibilities | 5 |
| 1.2 Dues and Voluntary Contributions | 5 |
| 1.3 Payments | 5 |
| 1.4 Club Financial Reports | 6 |
| 1.5 Late Payments | 6 |
| 1.6 Accounts | 6 |
| 1.7 Accountability | 7 |
| 1.8 Registers | 7 |
| 2. CALENDAR | 8 |
| 3. PAYMENT OF ACCOUNTS | 9-10 |
| 4. LIONS CLUBS INTERNATIONAL INVOICES / MyLCI | 11-13 |
| 5. BASIC GUIDELINES FOR INCORPORATED LIONS CLUBS | 14-16 |
| 6. PROBLEM AREAS | 17 |
| 7. ANNUAL GENERAL MEETING | 18-19 |
| 8. USE OF FUNDS | 20-23 |
| Attachment A – Lions Clubs International Invoice | 24 |
| Attachment B1 & B2 – District Dues Invoices | 25-26 |
| Attachment C1& C2 – Multiple District Dues Invoices | 27-28 |
| Attachment D1 & D2 – Voluntary Payments Invoices | 29-30 |
| Attachment E – Register of Receipt Books | 31 |
| Attachment F – Register of Assets | 32 |
| Attachment G – District Management Team Contact Details..... | 33 |
| Attachment H – Notification of Club Treasurer..... | 34 |

Club Treasurers - Welcome

Congratulations on being elected to this most important position of Club Treasurer.

You are a leader in your Club and 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 to undertake the duties associated with your position; however, it is not intended to cover every situation that might arise in your Club. How you go about 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 paid when due.

If at any time you are unsure of what to do, please contact me on my mobile. 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.

I know that with DG Graeme Emery's theme of, **"Outback to Ocean – Together as One"** in our mind, we will have a successful year – I wish you well in your endeavours.

Lion John Whitby

Cabinet Treasurer 201Q3



District Governor's Welcome

Firstly, thank you for your support and involvement in the 2022-2023 Lions year by taking on an important leadership role of Treasurer for your Club.

It is important that we work together as one. This will enable us to maximise our achievements in overcoming change within our organisation or any other challenges that maybe forthcoming.

It is up to you as a member of your Club Management Team, along with your colleagues, to promote and maintain good Club health and member engagement to maintain your Club in a sound and stable position. A club that new members would love to join. A united team will always achieve success and overcome any challenge that may be put in front of us.

The Club Officer forums are about understanding your roles, sharing information, receiving updated information on policies and initiative changes from Lions Clubs International, and most of all meeting fellow Lions, networking and forming new friendships.

This Manual has been put together to assist you in your new role, however there are other resources available on the Lions Clubs International and Lions Australia websites to assist you with your role.

The biggest challenge given to all Districts this year by Lions Clubs International is to implement a Five-Year Plan. This is to give our District stability and direction into the future, hopefully stopping the continued chopping and changing from year to year, and to help improve our relationship between Clubs and District.

My theme this year is: **OUTBACK to OCEAN – TOGETHER AS ONE**



Explanation:

Outback to Ocean indicates the vastness of our District

Together as One - Over many years, Lions have shown and proven what we can achieve, when we join Together as One.

It is essential that we all work **TOGETHER AS ONE**. A united team will always achieve success and overcome any challenge that may be put in front of us.

After a couple of years of turmoil, I and my team are looking forward to working with you and bringing positivity back to our lives.

Take care and stay healthy



Lion Graeme Emery
District Governor



MD201Q3 District Five Year (2022 to 2026) Strategy

DG Graeme Emery 2022-23 District Goals Overlay

“Q3 Lions doing good stuff to help in their community and having fun doing it”

Five Year District Strategy

1. To have more club members assume leadership roles.
2. To grow and develop members and leaders through learning and experience.
3. To increase the number of effective members.
4. To achieve a more diverse membership e.g.: gender, age, and ethnicity to better reflect the demographic of the communities in which we live.
5. To increase membership in smaller clubs.
6. To increase the number of Lions and Leo clubs.
7. For clubs and members to have a better understanding of, and engagement with District and LCI directions through participation in Global Causes service projects, reporting in My Lion, attendance at zone meetings and conventions etc.
8. To adapt to current trends in volunteering and fundraising.
9. To raise Lions profile by effectively using a variety of media formats.
10. Encourage clubs and their members to donate to LCIF.

“Encourage 20% of clubs to have succession strategies.”

“By the end of 2022 – 2023, our District will charter 1 new Club with 20 charter members.”

“Our team will ensure that 70% of our District Clubs will report Service.”

“Our district will encourage Lions Clubs to support Lions Clubs International Foundation (LCIF) in its endeavour to achieve its fundraising goal.”

“Our GLT Coordinator will report completed zone, club Officer and member training in LEARN.”

“By the end of 2022 – 2023, our District will have processes in place to support at least 4 clubs that would benefit from district assistance”

“To encourage all clubs to be involved in one or more Global Service Projects.”

“To improve engagement between District and Clubs.”

1. GENERAL NOTES

1.1 Duties and Responsibilities

As Club Treasurer 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.

Refer to your Club's Constitution, By-Laws and Policy Minutes for further guidance.

Also, 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:**

⇒ **John Whitby** 9 Amanda Place, Bridgeman Downs QLD 4035.

| | |
|------------------------|--|
| 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 |
| Voluntary Payments | Cheques payable to Lions District 201Q3 Inc |

1.3 Payments

- Payment for 1st Semi-Annual District and Multiple District Dues (Refer Attachments B & C) are to be made with **four (4) separate cheques** from the Administration and Activities (Community Service) Accounts as indicated on the invoices. There will only be **three (3) separate cheques** required for the 2nd Semi-Annual Dues as Multiple District dues will come from the Administration Account only.
- **Always** return to the Cabinet Treasurer the duplicate invoice with cheques attached for the correct amount **by the due date shown on the invoice**. This reduces significantly, the time it takes the Cabinet Treasurer to process your payment in the books of account.
- International Accounts (Refer Attachment A) must always be on a separate cheque drawn in favour of **Lions Clubs International** 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** as you do with all other dues invoices. **Moneys paid via the Cabinet Treasurer remain in Australia.**
- 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 or electronic funds transfer.
- 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 penalties.

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, 2010, clubs will automatically be placed in Financial Suspension if balances beyond 120 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. 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 monthly – 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. <i>See Note (1)</i></p> |
| SEPTEMBER | Review Membership Dues for your Club and set the biannual charge through your Board of Directors. |
| OCTOBER | Prepare Member’s Dues Invoices. |
| NOVEMBER | Pay for Christmas Cakes/Puddings as funds are collected. |
| 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 | 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 . ** |
| MARCH | Review Membership Dues and set biannual charge for the incoming year through your Board of Directors. |
| APRIL | Contact your Auditor to make arrangements for the audit of books at the end of June. |
| 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 201Q3 |
| Lions Clubs International (Oakbrook, Illinois, USA) | International Dues. | Cabinet Treasurer Lions Clubs District 201Q3 |
| 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 |
| Traditional Foods | Christmas Cake orders. Christmas Pudding orders. | By EFT only BSB: 083 153 Account No. 45 318 3604 Reference: Club LCI Number <i>or Invoice Number</i> |
| Lion Mint Australia | Lions Mints orders Email: mints@lionmints.com.au. Can now be processed online. | Lion Mint Australia PO Box 267 Pakenham VIC 3810 |
| Lions Medical Research Foundation | 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 (<i>see footnote</i>) | Cabinet Treasurer Lions Clubs District 201Q3 |
| ALF | James D Richardson Award Ian M Stockdale Award William R Tresise Fellow www.lionsclubs.org.au/alf alf.awards@lions.org.au ALF Donations | Australian Lions Foundation Awards Chairman: PDG Lesley Lyons PO Box 303, Wynnum Qld 4178 PDG Allan Cooper PO Box 278 Melville WA 6956 |

| | | |
|--------------------|--|---|
| LMRF | Donations. Ray Phippard Fellow Award Prof. Ian Frazer Humanitarian Award www.lionsmedicalresearchfoundation.org.au | Lions Medical Research Foundation GPO Box 1030 Brisbane Qld 4001 |
| ALWF | The Harry Jenkins Fellow Award James McLardie Award www.alwf.org.au www.aldaf.org.au | The Secretary The Australian Lions Wellbeing Foundation PO Box 530 Springwood QLD 4127 |
| 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 brookside@tpg.com.au | Lion Lyn Pysden Awards Recognition ALCMF PO Box 607 Aspley QLD 4034 |
| ALCCRF | ALCCRF Gold Award ALCCRF Silver Award ALCCRF Bronze Award www.alccrf.lions.org.au | The Treasurer ALCCRF PO Box 56 Raymond Terrace NSW 2324 |

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: the Exchange Rate will be displayed for all countries, (or contact the Cabinet Treasurer).

4. LIONS CLUB 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 top 9 cm 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 items and 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 Lions Clubs 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. This is the preferred option.

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 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.

Since 1st July 2019, the entry of Club Activities is 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.

◆ To register...

Key <https://lionsclubs.org/> into your web browser and then click on **MyLCI/MyLion Login** at the top of the screen.

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 a 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.
Several years ago, we received a recommendation from the Lions indemnity insurer to the effect they preferred that the treasurer does not sign cheques at all unless it is absolutely necessary. The separation of duties is considered a safeguard against providing opportunities for dishonest activities.
- 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 seven years. Records are to be stored in a secure site.

Records Destruction

After the mandatory retention period of seven 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 it must be 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 numbered ccc to ddd from the Administration Account and Cheques Numbered eee to fff & Direct Debits numbered ggg to hhh 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.



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

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 2023.

(Such officers to be named in the minutes).

Moved by Lion _____

Seconded by Lion _____ and Carried.

MOTION SEVEN That _____ be appointed Auditor for the 2022-2023 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. USE OF FUNDS

Lions Clubs International has issued 'Use of Funds Guidelines' to assist Clubs in determining how to correctly decide the appropriate account into which funds should be banked or from which account they should be expended. 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 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?

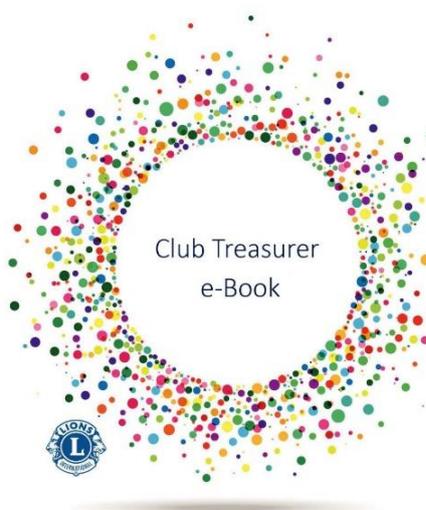
The funds should be spent within the same year received unless they have been designated for long term projects.

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.</i> <i>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.</i> <i>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> | | |

Useful Lions Website Links

- ◆ <http://lionsclubs.org.au/>
- ◆ <http://www.lionsq3.org.au/>





LIONS CLUBS INTERNATIONAL

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

| | |
|--------|-----------------|
| CLUB # | LIONS CLUB OF |
| 22245 | DALBY AUSTRALIA |

| | | | |
|----------|-----|-----|-----|
| DISTRICT | MO. | DAY | YR. |
| 201Q3 | 05 | 31 | 22 |

| |
|----------|
| IDENT. # |
| 4350 |

JOHN CITIZEN (Treasurer's Name)
 27 North Street
 Dalby QLD 4405
 AUSTRALIA

NOTICE:
 Please review the enclosed payment instructions

EXCHANGE RATE PER U.S. DOLLAR 1.490000

AMOUNT OF PAYMENT: _____

000022245 00011664 1

| INVOICE DATE | | | INVOICE NUMBER | RETAIN THIS PORTION FOR YOUR PERMANENT RECORDS | | CHARGES AND CREDITS |
|--|-----|----|----------------|--|--|---------------------|
| MO | DAY | YR | | CLUB # 22245 | DESCRIPTION OF ITEMS | |
| 04 | 30 | 22 | | | Balance forward U.S. CURRENCY | 0.00 |
| 05 | 14 | 22 | MD00533240 | | MICHAEL MOUSE *NEW: 5-2011 NB: 2020340* | 38.88 |
| 05 | 14 | 22 | MD00533241 | | MARY POPPINS *NEW: 5-2011 NB: 2020341* | 38.88 |
| 05 | 14 | 22 | MD00533242 | | DONALD DUCKSON *NEW: 5-2011 NB: 2020342* | 38.88 |
| Please view your payment instructions for possible updates. Go Green and view your statements online by choosing to opt out of receiving paper statements. | | | | | | |
| EFT PAYMENTS - CREDIT DISTRICT ADMINISTRATION ACCOUNT BSB 034 676 ACCOUNT 58 0514 IN AUSTRALIAN DOLLARS | | | | | | |
| **** The words in red will not appear on the document. They are there as a reminder only in the Manual | | | | | | |

Please update membership changes online via MyLCI.



Month of

| | |
|-------------------|-----------------|
| MAY 22 | 0048 |
| Membership Report | Our Mem Records |

| | |
|-----|--------|
| USD | 116.64 |
| AUD | 173.79 |

www.lionsclubs.org

**LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3**

INVOICE

DISTRICT DUES

Date: 7 July 2022

Invoice No. 2022.022

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

Please note:

Payment must be made by **10th August 2022** prior Board Approval is **NOT** required.
Membership figures are taken from the **Club's June 2022 MMR** report if received.
If not, the Club's most recently received MMR report was used.

Please forward Cheques made out **Lions District 201Q3** to:

**CABINET TREASURER
JOHN WHITBY**

A. Administration Account Payments:

| | | | | |
|-----------------------------------|----|---|---------------------|-----------|
| 1. Admin – Regular Members | 54 | @ | \$ 11.75 per Member | \$ 634.50 |
| 2. Admin – Lioness Bridge Members | 0 | @ | \$ ----- per Member | \$ ----- |
| 3. Admin – Student Members | 1 | @ | \$ 5.88 per Member | \$ 5.88 |
| 4. Convention Fund | 55 | @ | \$ 1.75 per Member | \$ 96.25 |
| 5. District Governors Fund | 55 | @ | \$ 0.75 per Member | \$ 41.25 |
| 6. District Officers Fund | 55 | @ | \$ 1.00 per Member | \$ 55.00 |
| 7. District Newsletter Fund | 55 | @ | \$ 0.25 per Member | \$ 13.75 |

| | |
|---|------------------|
| TOTAL A. PAYABLE FROM ADMINISTRATION ACCOUNT | \$ 846.63 |
|---|------------------|

B. 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 B. PAYABLE FROM ACTIVITIES ACCOUNT | \$ 96.25 |
|---|-----------------|

| | |
|---|------------------|
| TOTAL OF COMPULSORY PAYMENTS (A + B) | \$ 942.88 |
|---|------------------|

DO NOT ALTER ANY AMOUNTS ON THIS ACCOUNT

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

EFT PAYMENTS – REFER TO COVERING LETTER WITH THIS INVOICE

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

**LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3**

INVOICE

DISTRICT DUES

Date: 7 January 2023

Invoice No. 2023.022

Treasurer

Lions Club of Golden Valley Keperra Inc.

PO Box 79

FERNY HILLS QLD 4055

Please note:

Payment must be made by **10th February 2023** prior Board Approval is **NOT** required.

Membership figures are taken from the **Club's December 2022 MMR** report if received.

If not, the Club's most recently received MMR report was used.

Please forward Cheques made out to **Lions District 201Q3** to:

CABINET TREASURER

JOHN WHITBY

9 AMANDA PLACE

BRIDGEMAN DOWNS QLD 4035

A. Administration Account Payments:

| | | | | |
|-----------------------------------|----|---|---------------------|-----------|
| 1. Admin – Regular Members | 54 | @ | \$ 11.75 per Member | \$ 634.50 |
| 2. Admin – Lioness Bridge Members | 0 | @ | \$ 5.87 per Member | \$----- |
| 3. Admin – Student Members | 1 | @ | \$ 5.87 per Member | \$ 5.87 |
| 4. Convention Fund | 55 | @ | \$ 1.75 per Member | \$ 96.25 |
| 5. District Governors Fund | 55 | @ | \$ 0.75 per Member | \$ 41.25 |
| 6. District Officers Fund | 55 | @ | \$ 1.00 per Member | \$ 55.00 |
| 7. District Newsletter Fund | 55 | @ | \$ 0.25 per Member | \$ 13.75 |

| | |
|---|------------------|
| TOTAL A. PAYABLE FROM ADMINISTRATION ACCOUNT | \$ 846.62 |
|---|------------------|

B. 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 B. PAYABLE FROM ACTIVITIES ACCOUNT | \$ 96.25 |
|---|-----------------|

| | |
|---|------------------|
| TOTAL OF COMPULSORY PAYMENTS (A + B) | \$ 942.87 |
|---|------------------|

DO NOT ALTER ANY AMOUNTS ON THIS ACCOUNT

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

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**

FOR EFT PAYMENTS - REFER TO COVERING LETTER WITH THIS INVOICE

Original – Club Records

Copy – Send to Cabinet Treasurer with cheque/s.

**LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3**

INVOICE

MULTIPLE DISTRICT DUES

Date: 7 July 2022

Invoice No. 2022.1022

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

Please note:

Payment must be made by **10th August 2022** prior Board Approval is **NOT** required.

Membership figures are taken from the **Club's June 2022 MMR** report if received.

If not, the Club's most recently received MMR report will be used.

Please forward Cheques made out to **Lions District 201Q3** to:

CABINET TREASURER

JOHN WHITBY

A. Administration Account Payments:

| | | | | | |
|----|--|----|---|---------------------|-----------|
| 1. | MD Administration – Regular Members | 53 | @ | \$ 22.90 per Member | \$1213.70 |
| 2. | MD Administration – Lioness Bridge Members | 0 | @ | - per Member | \$ 0.00 |
| 3. | MD Administration – Student Members | 1 | @ | \$ 11.45 per Member | \$ 11.45 |
| 4. | MD Administration – Leo to Lion Members | 1 | @ | \$ 11.45 per Member | \$ 11.45 |
| 5. | Public Relations & Information Fund Levy | 55 | @ | \$ 2.53 per Member | \$ 139.15 |
| 6. | Lions Personal Accident Insurance (Full Year) | 55 | @ | \$ 10.73 per Member | \$ 590.15 |
| 7. | Lions Directors & Officers Indemnity Insurance | 55 | @ | \$ 3.00 per Member | \$ 165.00 |
| 8. | Fidelity Bonding (Full Year) | 1 | @ | \$ 25.00 per Club | \$ 25.00 |
| 9. | General Property Insurance (Full Year) | 1 | @ | \$ 18.00 per Club | \$ 18.00 |

| | |
|---|-------------------|
| TOTAL A. PAYABLE FROM ADMINISTRATION ACCOUNT | \$2,173.90 |
|---|-------------------|

B. Activities Account Payments:

| | | | | | |
|----|--|----|---|------------------------|-----------|
| 1. | Leos Personal Accident Insurance (Full Year) | 17 | @ | \$ 10.73per Leo Member | \$ 182.41 |
| 2. | Workers Compensation (Full Year) | 55 | @ | \$ 0.50 per Member | \$ 27.50 |
| 3. | Excess Public Liability (Full Year) | 55 | @ | \$ 2.20 per Member | \$ 121.00 |
| 4. | Lions Loss of Cash Insurance | 1 | @ | \$ 13.00 per Club | \$ 13.00 |
| 5. | Leos Loss of Cash Insurance | 1 | @ | \$ 13.00 per Leo Club | \$ 13.00 |
| 6. | MD Projects Promotion Fund Levy | 55 | @ | \$ 3.30 per Member | \$ 181.50 |
| 7. | MD Youth of the Year Fund Levy | 55 | @ | \$ 2.50 per Member | \$ 137.50 |
| 8. | MD Youth Exchange Fund Levy | 55 | @ | \$ 2.75 per Member | \$ 151.25 |
| 9. | MD Leo Fund Levy | 55 | @ | \$ 1.65 per Member | \$ 90.75 |

| | |
|---|------------------|
| TOTAL B. PAYABLE FROM ACTIVITIES ACCOUNT | \$ 917.91 |
|---|------------------|

| | |
|---|-------------------|
| TOTAL OF COMPULSORY PAYMENTS (A + B) | \$3,091.81 |
|---|-------------------|

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**'.

FOR EFT PAYMENTS – PLEASE REFER TO COVERING LETTER WITH THIS INVOICE

Original – Club Records

Copy – Send to Cabinet Treasurer with cheque/s

**LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3
INVOICE**

MULTIPLE DISTRICT DUES

Date: 7 January 2023

Invoice No. 2023.1022

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

Please note:

Payment must be made by **10th February 2023**. Prior Board Approval is **NOT** required.

Membership figures are taken from the **Club’s December 2022 MMR** report if received.

If not, the Club’s most recently received MMR report will be used.

Please forward Cheques made out to **Lions District 201Q3** to:

**CABINET TREASURER
JOHN WHITBY**

A. Administration Account Payments:

| | | | | | |
|----|---|----|---|---------------------|------------|
| 1. | MD Administration – Regular Members | 53 | @ | \$ 22.90 per Member | \$1,213.70 |
| 1. | MD Administration – Lioness Bridge Mbrs | 0 | @ | - per Member | \$ 0.00 |
| 1. | MD Administration – Student Members | 1 | @ | \$ 11.45 per Member | \$ 11.45 |
| 1. | MD Administration – Leo to Lion Members | 1 | @ | \$ 11.45 per Member | \$ 11.45 |

TOTAL A. PAYABLE FROM ADMINISTRATION ACCOUNT \$1,236.60

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

DO NOT ALTER ANY AMOUNTS ON THIS ACCOUNT

FOR EFT PAYMENTS – REFER TO COVERING LETTER WITH THIS INVOICE

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

**LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3**

INVOICE

VOLUNTARY PAYMENTS

Date: 7 July 2022

Invoice No. 2022.5022

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

Please forward cheques made out to **Lions District 201Q3** to:
CABINET TREASURER
JOHN WHITBY

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 | @ | \$ 1.00 per member | \$ 55.00 |

TOTAL PAYABLE FROM ACTIVITIES ACCOUNT **\$ 137.50**

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**

**FOR EFT PAYMENTS - PLEASE CREDIT THE DISTRICT ADMINISTRATION
ACCOUNT BSB 034-676 ACCOUNT 58 0514**

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

**LIONS CLUBS INTERNATIONAL
DISTRICT 201Q3
INVOICE**

VOLUNTARY PAYMENTS

Date: 7 January 2023

Invoice No. 2023.5022

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

Please forward cheques made out to **Lions District 201Q3** to:
CABINET TREASURER
JOHN WHITBY

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 | @ | \$ 1.00 per Member | \$ 55.00 |

TOTAL PAYABLE FROM ACTIVITIES ACCOUNT \$ 137.50

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**

**FOR EFT PAYMENTS – PLEASE CREDIT THE DISTRICT ADMINISTRATION
ACCOUNT BSB 034 676 ACCOUNT: 58 0514**

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

REGISTER OF ASSETS

| | | | | |
|------|----------------|------------|---------------|-----------------------------|
| Item | Date Purchased | Make/Model | Serial Number | Cost |
| | Date Disposed | Details | Sale Price | Signature if scrapped, etc. |

| | | | | |
|------|----------------|------------|---------------|-----------------------------|
| Item | Date Purchased | Make/Model | Serial Number | Cost |
| | Date Disposed | Details | Sale Price | Signature if scrapped, etc. |

| | | | | |
|------|----------------|------------|---------------|-----------------------------|
| Item | Date Purchased | Make/Model | Serial Number | Cost |
| | Date Disposed | Details | Sale Price | Signature if scrapped, etc. |

| | | | | |
|------|----------------|------------|---------------|-----------------------------|
| Item | Date Purchased | Make/Model | Serial Number | Cost |
| | Date Disposed | Details | Sale Price | Signature if scrapped, etc. |

| | | | | |
|------|----------------|------------|---------------|-----------------------------|
| Item | Date Purchased | Make/Model | Serial Number | Cost |
| | Date Disposed | Details | Sale Price | Signature if scrapped, etc. |

| | | | | |
|------|----------------|------------|---------------|-----------------------------|
| Item | Date Purchased | Make/Model | Serial Number | Cost |
| | Date Disposed | Details | Sale Price | Signature if scrapped, etc. |

| | | | | |
|------|----------------|------------|---------------|-----------------------------|
| Item | Date Purchased | Make/Model | Serial Number | Cost |
| | Date Disposed | Details | Sale Price | Signature if scrapped, etc. |

Notification of Club Treasurer

Please complete your details and....

⇒ ***Either:*** *Scan and email this form to...*

⇒ ***Or post to...***

John Whitby
Cabinet Treasurer
Lions Clubs International – District 201Q3

Details of the Club Treasurer 2022/2023

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