



# **Club Treasurer's Manual**

**The International Association of Lions Clubs District 201C2  
2025-26**

## District Executive Contact Details

### District Governor

Lion Simon Westwood (Amber)  
(Hahndorf & Districts)

0438 631 789  
[DG.C2@lions.org.au](mailto:DG.C2@lions.org.au)

### First Vice District Governor

Lion Margie Thomas (PDG Dave)  
(Robe and District)

0418 806 775  
[1VDG.C2@lions.org.au](mailto:1VDG.C2@lions.org.au)

### Second Vice District Governor

Lion Melinda Fogden (Michael)  
(Yankalilla & District)

0483 132 919  
[2VDG.C2@lions.org.au](mailto:2VDG.C2@lions.org.au)

### Immediate Past District Governor

Lion Carolyn Kilpatrick (Roger)  
(Murray Bridge City)

0429 325 131  
[crkilpatrick11@gmail.com](mailto:crkilpatrick11@gmail.com)

### Cabinet Treasurer

Lion Dr Scott Pedler (Cherylee)  
(Australian Hearing Dogs)

0409 500 316  
[cabtreas.c2@lions.org.au](mailto:cabtreas.c2@lions.org.au)

### Constitution & By-Laws Chairperson

PDG Lion Dave Thomas OAM (Margie)  
(Robe and District)

0407 254 710  
[CBL.C2@lions.org.au](mailto:CBL.C2@lions.org.au)

### Cabinet Secretary

Lion Cherylee Pedler OAM (Dr Scott)  
(Renmark)

0438 500 316  
[cabsec.C2@lions.org.au](mailto:cabsec.C2@lions.org.au)

### Assistant Cabinet Secretary

PCC Lion David Horne (Melissa)  
(Australian Hearing Dogs)

0429 697 940  
[david@lionshearingdogs.com.au](mailto:david@lionshearingdogs.com.au)

## District Contact Details

Postal: PO Box 241, Renmark SA 5341

Email: [cabsec.c2@lions.org.au](mailto:cabsec.c2@lions.org.au)

Website: <https://www.lions201c2.org.au/>

Social media: <https://www.facebook.com/LionsMD201C2>

<https://www.instagram.com/lions201c2/>

**Note: All correspondence is preferred in electronic format, via email**

## Global Action Team Contact Details

### Global Membership Team Coordinator

Lion Beryl Mahoney  
(Blue Lake City Lioness)

0407 553 196  
[GMT.C2@lions.org.au](mailto:GMT.C2@lions.org.au)

### Global Leadership Team Coordinator Global Membership Approach Coordinator

Lion Beccy Field (Keith)  
(Mount Gambier)

0438 334 630  
[GLT.C2@lions.org.au](mailto:GLT.C2@lions.org.au)  
[GMA.C2@lions.org.au](mailto:GMA.C2@lions.org.au)

### Global Service Team Coordinator

Lion Vicki Morecroft (Phil)  
(Yankalilla & District)

0411 867 241  
[GST.C2@lions.org.au](mailto:GST.C2@lions.org.au)

### Global Extension Team Coordinator

Lion Theresa Andrew (Dave)  
(Berri)

0417 454 963  
[GET.C2@lions.org.au](mailto:GET.C2@lions.org.au)



## Multiple District 201 Office

Locked Bag 2000 Newcastle NSW 2300  
1-33 Denison Street  
Newcastle West NSW 2302

Phone: 02 4940 8033  
Email: [admin@lions.org.au](mailto:admin@lions.org.au)  
Web: [www.lionsclubs.org.au](http://www.lionsclubs.org.au)

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## Introducing the District Governor Team 2025-26

### *District Governor Simon Westwood and Lion Amber Cauchi*

Simon was born and raised in Melbourne. After completing high school, he took on several jobs in rural and retail work and in the cinema industry, before joining Victoria Police in 1987.

Simon served in metropolitan Melbourne and rural Victoria for over 12 years, before purchasing a small country business, and joining the local CFA Brigade as a volunteer.

In 2001, he moved to South Australia, continuing his voluntary work by joining the Hahndorf CFS where he served in various roles up to 2016, including being part of the Leadership Group.

In 2013 he joined the Hahndorf Lions Club where he remains a member. As well as spinning hundreds of sausages, he has been involved in all of the Club's service activities and has been elected to the Club's board and as Vice President and President.

At District level, he has been Global Leadership Coordinator (GLT), Zone 6 Chair twice, as well as undertaking the District Governor path. His other Lions roles are as Chair of the Lions Medical Research Foundation, and its Skin Cancer Screening Subcommittee.

Simon's partner, PA, social director and confidante, Amber Cauchi, was never going to be a Lion. She has now independently made her own Lions path after seeing the impact Lions can have while she was volunteering with mobile skin cancer screening unit. She is currently the Youth Camps and Exchange Chair.

When not doing Lions business, Simon is an elected member of the Mount Barker District Council and still has time to work driving buses and coaches.

Simon has been a part of the formulation and is now undertaking an exciting and practical plan which has been carefully formulated by successive District Governors to bring growth to our membership well into the future.

He strongly believes that every Lions member is part of their Club team and therefore the District team. Every C2 Lion has an important part to play in achieving the plan, in the knowledge that they are being supported by the District Governor Team and the District's Action Team of Leadership, Membership and Service coordinators.



**Simon Westwood 0438 631 789**

[DG.C2@lions.org.au](mailto:DG.C2@lions.org.au)





## **Vice District Governor Margie Thomas and Past District Governor David Thomas OAM**



My name is Margie Thomas and I've been married to PDG Dave Thomas OAM for 46 years. Together we have 4 children, 9 grandchildren, and 5 great-grandchildren.

I started my working career in my family's battery factory making batteries of all descriptions, and in security businesses which involved alarm installation, debt collection, and security guard work, store detective, and investigator.

As David's career in SA Police developed, we moved across SA to Coonalpyn, Port Augusta, Mt Gambier, and Naracoorte, before retiring to Robe. Along the way, I became employed as a childcare worker and studying for a Diploma in Early Childcare and Education.

I have been a member of Lions International since 2012 and immediately took on the position of secretary despite not knowing much about Lions then. A

valuable lesson was learned. Being a member of the Lions family has allowed me to travel and make new friends and I continue to be proud to be involved with such a great organisation knowing that my effort is helping others throughout Australia and the world. It gives me that tingling feeling, when I know of the projects that Lions has to offer, and the way Lions change people's lives.

One of my passions for Lions is the Australian Lions Hearing Dogs program. It was a great honour for me to accept the position of ALHD's C District Board Member in 2015, a position I continue to hold. I have also been C2 Cabinet representative for 10 years.

Being the Zone 10 Chairperson has allowed me to travel and spread the word about both the hearing and diabetes dogs, and Lions in general. I am looking forward to a new challenge as part of the C2 District Governor Team this year.

I believe that being kind to one another and working together as a team will achieve more goals and I look forward to the years ahead working with you all.

**Margie Thomas      0418 806 775**

**[1VDG.C2@lions.org.au](mailto:1VDG.C2@lions.org.au)**

## ***Vice District Governor Melinda Fogden and Lion Michael Fogden***



Melinda was born in Bristol, England and emigrated to Australia with her family in 1972. After living in Adelaide for a short time, they moved to the Yankalilla district, where she has lived since.

Melinda worked locally in Yankalilla for most of her life, mainly with a company that provided services and products to the dairy and beef industries. She retired in December 2023 after more than twenty years of service to her last employer.

Melinda and Michael will celebrate 45 years of marriage in 2025. They have two daughters and three granddaughters. Their

two sons-in-law create the gender balance in the family!

Melinda joined Lions in 2004 and has held many positions in her Club (President, VP and Secretary) and on the District Cabinet including Global Leadership Team (GLT) Coordinator, Global Services Team (GST) Coordinator, Zone 8 Chairperson, Centennial Coordinator and Convention Chairperson.

Michael has been a Lion for more than thirty years, holding many positions at Club and District level, and is very supportive of Melinda's election to Vice District Governor.

Melinda has always volunteered in some capacity and knows that now serving her community through Lions makes a difference and changes lives. She values the friendships and relationships she has developed as a Lion and the social side is an enjoyable part of her involvement in Lions so, is very much looking forward to meeting and getting to know many more Lions across the C2 District.

Melinda knows that District 201C2 is in a very healthy position and values the opportunity, as part of the District Governors' team, to continue the work by the team to make our diverse District and its Clubs even stronger. She recognizes that focussing on membership, based on the BAM (Big Audacious Mission); service, using the key global causes; and leadership, by providing training and support; are central to our District's continued success.

**Melinda Fogden      0483 132 919**

**[2VDG.C2@lions.org.au](mailto:2VDG.C2@lions.org.au)**

## **A note from your Cabinet Treasurer, Scott Pedler:**



Congratulations to you on being elected Club Treasurer! I hope you enjoy your year.

The role of Treasurer is an important one in your Club. You assist the Club to make its dreams of community service happen, with careful management of club funds and the budget.

I welcome any queries you may have and look forward to working with you.

**Scott Pedler**

**0409 500 316**

**[cabtreas.C2@lions.org.au](mailto:cabtreas.C2@lions.org.au)**

### **A note regarding this manual:**

This manual, produced locally by our District, is intended to be particular to this District. It provides a point of reference for you as you carry out your role and responsibilities and should be read in conjunction with the Club Treasurer eBook from LCI, available here:

<https://www.lionsclubs.org/en/resources-for-members/resource-center/club-treasurer>

Where there is discrepancy between the LCI eBook and this District manual and/or the Secretarial Administration mail outs, please consider the local advice as correct.



## Duties of a Club Treasurer

The Treasurer is the financial officer of the Lions Club and the official duties are under the supervision of the Club President and the Board of Directors.

The duties of the Treasurer include:

- Receiving all monies which are to be banked in the accounts approved by the Board of Directors
- Issue cheques in payment of Club obligations on the authority of the Board of Directors
- Under the terms of the Lions Clubs International Constitution, accounts due to the Lions organisation should be paid in full without delay, and do not require prior Board approval. Board confirmation of these accounts should be obtained at the next meeting
- Prepare and submit financial reports for Board and Club meetings and the Annual Audit, supported by current bank statements
- Ensure that the Club's financial transactions are correctly separated into the appropriate accounts eg Administration, Activities etc
- Serve on the financial committee, usually as Chairperson
- Prepare an Administration account budget
- Work closely with your successor to ensure a smooth changeover
- Hand over to your successor all books, documents, Club property and ensure bank account signatures have been changed at the bank
- Ensure books are audited and that subsequent requirements for your state are met.

In addition to the above tasks, it is recommended that the Club Treasurer should also:

- Maintain an up-to-date record of the Club's financial commitments to ensure that there is no conflict with later decisions of the Club
- Ensure that all Club projects have a sound budget and that cash handling procedures and the banking of proceeds are handled in a secure manner which accords with safe practice and the Club's Cash Insurance coverage
- Guide the Board in the correct use of Activity funds
- Ensure that funds are available when you need them. Try to keep an Administration Account balance sufficient to cover the next half years dues.

This is a brief precis of a Club Treasurer's duties. However, they are not by any means all the duties performed by a Club Treasurer.

The knowledge and understanding of the different Lions account names and their meanings as to public and/or non-public monies and the correct operating procedures of Lions receipts and payments must always be clear to all Treasurers.

## Lions Authorities

Several written authorities govern the conduct of a Lions Club's activities. It is recommended that you ensure that your Club has a copy of each and that you understand and apply those sections relating to financial matters. You are expected to be the Club's guide on such matters. If you need clarification, you should contact the Constitution and By-Laws Chairperson of the District, PDG Dave Thomas, or the Cabinet Treasurer. Those contact details are at the front of this manual. The authorities are:

- International Association of Lions Clubs Constitution and By-Laws
- MD201 Constitution and By-Laws
- MD201 Directory
- District 201C2 Constitution and By-Laws (or Standard District Constitution and By-Laws)
- Club (or Standard Form Club) Constitution

## Government Authorities

Many Government Acts and Licence requirements must always be observed.

### ***Audit and Statutory Requirements***

#### *Associations Incorporation Act*

All Lions Clubs should be incorporated bodies registered under the relevant Associations Incorporation Act in their state. A copy of the Club Constitution must be lodged with the relevant State Government Authority when an application is made to become an Incorporated Body. When any subsequent changes are made to the Club Constitution, these alterations must be produced to the relevant office. Most Clubs adopt the Standard Form of Club Constitution published by Lions Clubs International each year.

Some states require specific dispute resolution clauses to be included in the rules of the incorporated association. The Standard Form of Club Constitution has been amended to include such a clause.

The Associations Incorporation Act in every state requires that each club must appoint a Public Officer whose name must be registered, and who accepts the responsibility for ensuring that the Club fulfils its obligation under the Act. Therefore, when appointing your Club Public Officer it is advisable to appoint some member who has some knowledge of the legal requirements of the position and who is likely to retain that position for some time, in order to avoid paying unnecessary charges to notify the relevant Authority.

An incorporated association is guilty of an offence if it is without a Public Officer for more than one month, therefore Clubs should ensure that they know who is their current Public Officer.

An incorporated association must give notice to the relevant office, on the appropriate form, within one month after any change in the identity or address of its public officer.

Because of the foregoing, it is recommended that the holder of the position of public officer be confirmed annually at the time of nominations for officers of the club.

The Club must hold their Annual General Meeting within one month of the end of the financial year.

The Club Treasurer must arrange to have Club accounts audited, as required by the Lions Club Constitution, for presentation to the Board and in conjunction with the Club Secretary and Public Officer must ensure returns are lodged with all appropriate areas.

ALL CLUBS registered under the Act are required to keep proper Minutes of their activities and decisions and have these Minutes formally approved at a succeeding meeting.

Each club should be aware of the specific requirements in their state. Full details should be obtained from the relevant Government Department.

#### *New South Wales*

Complying with the Associations Incorporation Act requires that each appointed Public Officer provide to the Department of Fair Trading, within one month of the Annual General Meeting and no later than 6 months after

the end of the Associations financial year, a report on the Annual General Meeting and a financial statement. The statements do have to be audited if the total annual receipts are greater than \$250,000 or the current assets of the Association are greater than \$500,000 and must be filed with the department at the required time with a fee. Further information can be obtained from the Dept of Fair Trading or via the web at [www.fairtrading.nsw.gov.au](http://www.fairtrading.nsw.gov.au)

#### Northern Territory

Every Club must lodge an audited consolidated balance sheet that reflects all their activities. At the same time an annual return checklist must be completed and forwarded to the relevant government department.

Information and fact sheets can be obtained from the Dept. of Business or via the web at [www.nt.gov.au/law/rights/incorporated-associations/reporting-responsibilities](http://www.nt.gov.au/law/rights/incorporated-associations/reporting-responsibilities)

#### South Australia

There are special rules which apply to Clubs who have “gross receipts” more than \$500,000 (**A PRESCRIBED ASSOCIATION**). They include more stringent Audit procedures and lodgement of an annual return to the Consumer and Business Services SA. Further information on these requirements can be obtained via the web at [www.cbs.sa.gov.au](http://www.cbs.sa.gov.au)

#### Victoria

An information booklet can be obtained from Consumer and Business Affairs Victoria to guide in the requirements of the Associations Incorporation Act. Your attention is drawn to “Part V1 – General Meetings and Accounts” of the Act, for details of the annual lodgement. Further information can be obtained from the Consumer and Business Affairs Victoria or via the web at [www.consumer.vic.gov.au](http://www.consumer.vic.gov.au)

#### Charitable Fundraising Act – New South Wales

A licence is required for collecting money for charitable purposes (fundraising) in NSW. Failure to hold the correct licence has resulted in prosecution of some clubs. Licences are issued for a period of time and must be renewed. Clubs must hold a licence to collect for charitable purposes. Please check that your club holds the appropriate “authority to fundraise” and the expiry date of that licence.

Further information to assist Clubs to comply with the Act and the regulation can be obtained from the Office of Fair trading or via the Department's website [www.fairtrading.nsw.gov.au](http://www.fairtrading.nsw.gov.au)

#### Charitable Purposes Act – South Australia

The Department of Treasury and Finances have determined that South Australian Lions Clubs cannot be registered under the Collections for Charitable Purposes Act.

Clubs may legitimately collect funds from the public, if requested, on behalf of organisations registered under the Act. Should a Club be invited to collect on behalf of a ‘purported’ Charitable Organisation the Club should check the charitable status of the organisation by contacting Revenue SA.

## Lottery and Gaming Licence Requirements

Each club should be aware of the specific requirements in their state – these can be obtained from the relevant government department.

All tickets in raffles must have the same value. ie. it is not legal to sell tickets as 50c each or three for one dollar.

### New South Wales

Please refer to the Office of Fair trading for information on all community fundraising activities. Further information can also be obtained from the website at [www.fairtrading.nsw.gov.au](http://www.fairtrading.nsw.gov.au)

### South Australia

Clubs in South Australia can conduct the following types of lotteries:

Minor Lotteries where the TOTAL RETAIL value of the prizes per lottery is less than \$5000. No Licence is required but a record of results and any unsold tickets must be kept for at least 12 months.

Lotteries which are run over a period exceeding one day must have tickets specially printed showing the name of the organisation, the date, time and place where the lottery will be drawn, on both the ticket and the butt.

It is illegal to use Check or Cloak Room tickets for a lottery which is conducted over more than one day. The use of this type of ticket is only legal if the tickets are sold and the lottery is drawn on the same day.

Major Lotteries where the TOTAL RETAIL value of the prizes exceeds \$5000. A separate licence is required for each such lottery and specific auditing and reporting requirements apply at the conclusion of each such event. Make sure you check the website before commencing as stricter guidelines have to be adhered to.

Instant Money, Bingo tickets etc. require a licence. Fees are payable on the purchase of tickets. An annual return and formal audit statement are required.

Regardless of the type of lottery conducted every Club must ensure that the Code of Practice for Collections for Charitable Purposes is strictly observed.

Note that there is a minimum membership requirement of 10 persons

It is essential that clear, accurate records be maintained of all lotteries conducted by any Lions Club.

Further information on Lottery and Gaming can be obtained from the Consumer and business services or from their website [www.cbs.sa.gov.au](http://www.cbs.sa.gov.au)

### Victoria

Please refer to the Victorian Commission for Gambling Regulation for information on community gaming and licence requirements. Information packs and relevant application forms can be obtained via the website at [www.vcglr.vic.gov.au](http://www.vcglr.vic.gov.au)

## Australian Tax Office requirements

### **Changes to Income Tax Exemption Self-Assessment From 1 July 2023**

In the 2021-22 budget, the Commonwealth Treasury announced that, from 1 July 2023, NFPs with an active Australian business number (ABN) will be required to lodge an annual self-review return in order to access an income tax exemption. In subsequent years, NFPs will confirm or amend information provided to them on a pre-filled self-review return. If a return is not lodged, they may become ineligible for an income tax exemption and penalties may apply under the ATO's penalty framework.

Previously, not-for-profit organisations have not been required to provide their self-assessments to the ATO, or obtain confirmation of their income tax status.

The new measures are intended to enhance trust and confidence in the sector by increasing transparency around the exemption to ensure only eligible not-for-profits access income tax exemptions.

The self-review report process is not onerous and is similar to how not-for-profit organisations can already conduct their self-assessment – see the ATO review worksheet for self-assessment at the following link:

[Income tax status review worksheet for self-assessing non-profit organisations | Australian Taxation Office \(ato.gov.au\)](#)

From 1 July 2023, a failure to lodge the self-review report may trigger penalties under the ATO's penalty framework and loss of the not-for-profit's exemption from income tax.

While the new measures will add to annual reporting obligations, the ATO's confirmation of exemption may give comfort to not-for-profits from a compliance perspective, particularly regarding penalty concerns should the organisation be subject to an ATO audit.

This new self-review process will apply to Lions Clubs, as Lions Clubs fall within the "Community service organisations" group of self-assessing income tax organisations – refer links to, and extracts from, the ATO website below.

The online system for submission of the self-review forms is still in development by the ATO, and there has also been no advice from the ATO to date regarding the lodgement deadlines for the online self-review forms. Further information will be provided once details are available from the ATO.

### **Extracts from the ATO website**

#### Types of income tax exempt organisations

[Income tax exempt organisations | Australian Taxation Office \(ato.gov.au\)](#)

If your organisation is not a charity, it can self-assess if it is exempt from income tax. It does not need to be registered with the ACNC or endorsed by us to be exempt.

To self-assess, you need to take the following steps:

Check the types of income tax exempt organisations

Check the Types of income tax exempt organisations to see if your organisation fits within any of the types listed. Entities that can self-assess their income tax status come from these broad groups:

- Community service organisations
- Cultural organisations
- Educational organisations
- Employment organisations
- Health organisations
- Resource development organisations
- Scientific organisations
- Sporting organisations

Check your organisation meets all the requirements

If you think your organisation fits within any of the types of exempt entities, check the requirements for that entity type to make sure your organisation meets all the requirements.

For many of the exempt entity types, your organisation must be 'not-for-profit' and also meet the following



conditions:

- pass one of three tests - <https://www.ato.gov.au/Non-profit/Your-organisation/Does-my-not-for-profit-need-to-pay-income-tax-/requirements-for-self-assessing-entities/explanation-of-the-three-tests/>
- comply with all the substantive requirements in its governing rules
- apply its income and assets solely for the purpose for which it is established.

## Community Service organisations

[Community service organisations | Australian Taxation Office \(ato.gov.au\)](https://www.ato.gov.au/Non-profit/Your-organisation/Does-my-not-for-profit-need-to-pay-income-tax-/requirements-for-self-assessing-entities/explanation-of-the-three-tests/)

A community service organisation is a not-for-profit (NFP) society, association or club established for community service purposes except political or lobbying purposes.

Income tax exemption checklist – Community service organisations:

Your organisation will be exempt from income tax, and can self-assess its exemption, if it meets all of the following requirements:

- it is a not-for-profit society, association or club
- it is established for community service purposes (except political or lobbying purposes)
- it is not a charity
- it meets one of the three following tests <https://www.ato.gov.au/Non-profit/Your-organisation/Does-my-not-for-profit-need-to-pay-income-tax-/requirements-for-self-assessing-entities/explanation-of-the-three-tests/>
  - physical presence in Australia test
  - DGR test
  - prescribed by law test
- it complies with all the substantive requirements in its governing rules
- it applies its income and assets solely for the purpose for which it is established.

## Purposes

The main purpose of the organisation must be community services. To work out your organisation's main purpose, look at your organisation's constituent documents, activities, use of funds and history. Any other purpose of the organisation must be incidental, ancillary or secondary to the community service purpose.

Community service purposes are altruistic. This means they are established and operated for the wellbeing and benefit of others.

Community service organisations promote, provide or carry out activities, facilities or projects for the benefit or welfare of the community or any members who have a particular need by reason of youth, age, infirmity or disablement, poverty or social or economic circumstances.

Community service organisations include:

- associations of Justices of the Peace
- associations of play groups
- **traditional service clubs**
- community service clubs
- pensioner or senior citizens associations
- industry ombudsman.

**Please also see the information from our Lions Australia office, appended at the end of this manual.**

## **Banks**

Banking regulations and practises may affect the way you conduct your affairs, such as:

**Tax on Interest.** Lions Clubs must apply for exemption under these regulations. Contact your financial institution for the relevant form and quote "Exemption from Income Tax under Section 50-10 " as the 'reason why organisation is not required to lodge a tax return'.

**Bank Signatories.** Under Australian Government regulations, proof of identity is required from all operators on new accounts, or all new operators appointed to existing accounts. Obtain the appropriate signature registration form(s) from your bank and lodge these forms as soon as practical. Each new signatory will be required to attend the bank (or another branch of the same bank) to prove identity. Also ensure that previous signatories are removed as signatories to the accounts when they are no longer required.

### **Separation of Transactions**

It is important to maintain a complete separation of transactions which relate to Members from those which relate to Community Trust funds. Receipt books, cheque books and accounting records must be kept for each major section such as Administration, Activities and Convention etc.

All Club moneys should be deposited and held by a bank. Some building societies now have "Trustee" status and investment with these is acceptable.

## **Receipts and Banking**

All receipts must be pre numbered, used in sequence, and issued to any person from whom money is received. All moneys should be banked in the appropriate account as soon as possible. Failure to bank as soon as possible may lead to negation of "Loss of Cash" insurance (which provides for cover at a private residence of any member for 48 hours, plus any intervening non-banking period.)

## **Payments**

The payment of accounts should be either made by a "Not Negotiable" cheque or online EFT transfer and have been first approved by the Board of Directors. Approvals should be identified and recorded in the Board minutes. Some Clubs permit their officers to make routine payments without Board approval. Such delegated authority should be minuted at the start of the Lions year and all payments made under this delegated authority should be ratified at the first succeeding Board meeting.

Relevant invoices, statements or correspondence should be obtained where possible as supporting evidence for the issuing of each cheque. Cheque number, payee, reason for payment and amount should be detailed in the Treasurer's records.

Blank cheques should never be issued.

Note that the Lions Clubs International Constitution approves payment to the Lions organisation in full without delay. Prior Board approval is not required but Board confirmation of these accounts should be obtained at the next meeting.

## Recording Methods

All transactions must be recorded in an appropriate manner to enable the Club and its members to maintain control of its finances. The method of recording will depend on your skills and facilities and the choice you make will affect your ability to obtain information. It is essential that separate records are maintained for funds belonging to members (Admin) and those which relate to funds raised from the public (Activities).

Manual Most Clubs will find that handwritten records will be adequate for all their requirements. A separate Analysed Cash Book and Bank Account for Administration and Activities transactions will permit accurate recording.

Computer Many Clubs now have computer facilities available and this may make recording and the extraction of analysed reports simpler. Remember that the records you keep should also be able to be used by other people who may not have a computer so ensure that your Club system is acceptable to your successor.

There is available on the Lions website [www.lionsclubs.org.au](http://www.lionsclubs.org.au) a complete set of downloadable treasurers' books and instructions for anyone wishing to move to simple bookkeeping methods using a computer. This information includes:

- Australian Lions Treasurers Manual – includes bookkeeping information and helpful hints and ideas
- Lions Books User Manual – Instructions for using the Lions Books Spreadsheet System
- Lions Books OpenOffice.org Installation Manual.
- Other documents for the treasurer

## Financial Statements

*The Board will expect regular frequent reports on the financial state of each aspect of the Club's activities. This will best be affected by three stages of reporting.*

Monthly Financial Reports: Each month the Treasurer must table for Board approval a bank reconciliation statement for each of the Club's Bank accounts and the supporting Cash Book and Bank Statements. For both Club and Treasurer protection, it is considered desirable for the Club President to sign or initial each of these.

A list of payments to be made should be approved and another list of payments made should be ratified. Both these lists of payments should be signed by the President and form part of the Board Minutes. Monthly accounts (and year to date) summarising transactions in each category will be invaluable in managing the Club's affairs.

Annual Accounts: These are produced to show the results of the activities of the Club for the Lions year and reflect the financial success of the Board of Directors. They should be tabled at the Club's Annual Meeting.

Audit: The Club Treasurer must arrange to have the Club accounts audited, as required by the Lions Clubs International Constitution, for presentation to the Board, and in conjunction with the Club Secretary and Public Officer, must ensure that returns are lodged with all appropriate areas.

## Budget

Preparation of an Administration account budget is necessary at the beginning of the Lions year so that an estimate may be made of the amount of International, Multiple District and District 201C2 dues required from each member.

In framing your Club's Administration Budget, you should be aware of and provide for at least the following expected Dues for each Club Member per annum. Some costs are predetermined by other parts of the Lions Organisation.

Dues are based on member numbers as submitted by each club. It is important that your club secretary submit the appropriate details on the M&M.

### International Dues

Details are in the International Constitution Article VIII. International Dues are increased annually. The International Dues for 2024/2025 are USD\$48.00 per member per year, USD\$24.00 per Family member per year and NIL for life members. All International dues are payable half yearly. The dues will be increase by USD\$2.00 for the 2025/2026 year.

International Dues are billed directly from the International Office half yearly in July and January. A list of names of members for whom dues have been charged will be sent with the statement. Dues billed will appear on a monthly statement which may include other transactions such as Joining Fees (Currently \$USD35), Pro-rata annual dues, supplies and other charges. Payment of International Dues should be sent to the District Treasurer in Australian Dollars for banking.

### Multiple District Dues

Details are in the MD201 Constitution, Clauses 42 - 60. Multiple District Dues will be AUD\$53.20. Then will increase by The Consumer Price Index (All Groups as at 31<sup>st</sup> December) from July1 each year. Amounts for the year 2025-26 will be:

Multiple District Dues * – from Administration	per member	54.30
Half yearly \$27.15, billed in July and December		
<u>Amounts for the year 2024-25 were:</u>		
Directors and Officers Indemnity Cover – from Administration	per member	4.25
12 months, billed in July		
MD Public Relations & Information Fund – from Administration	per member	2.53
12 months, billed in July		
Leo Fund – from Activities	per member	2.75
12 months, billed in July		
MD Projects Promotion Fund – from Activities	per member	3.30
12 months, billed in July		
Youth of the Year fund – from Activities	per member	2.50
12 months, billed in July		
Green Canopy Environment Project – from Activities	per member	0.77
12 months, billed in July		

\* based on member numbers as per the Lion Portal membership reports for the months of June and December. The amount is part of the account including District 201C2 dues submitted to each Club by the Cabinet Treasurer twice yearly.

Family member adjustment of \$26.60 will only be made if Australia's membership exceeds 27,000 members as at the end of June each year. This will not be applicable in the 2025-26 Lions year.

## **District 201C2 Dues**

The dues for 2025-26 will be:

District Dues**- from Administration	per member	41.00
Half yearly \$20.50, billed in July and January		
District Officers Reimbursement Fund (BL 8.6)		3.00
Total		44.00
District Fares Equalisation	per member	2.00
Total District Dues	per member	46.00

\*\* based on member numbers as per records held on the Lion Portal for the months of June and December.

## **Voluntary Contributions**

A \$1.00 donation in respect of each member will be requested for two of our charitable foundations each year, and two of our projects. These amounts may be made from the Activities Account and the amount may be varied at the Club's discretion. Traditionally Clubs have made a 100% response to these appeals. The amount of \$1.00 for each fund is included in the half yearly account from District 201C2. Funds are collected by the Cabinet Treasurer and forwarded to the appropriate charitable foundation.

In the July billing – Lions Clubs International Foundation (LCIF)

January billing – Australian Lions Foundation (ALF), Skin Cancer Screening Project, PNG Fund

In addition, there is a request for \$1.00 per member for the District Activities Fund, and MD Projects and Activities Fund. It is to assist the District and Multiple District defray the costs of conducting several activities including Youth of the Year etc.

LCIF – from Activities	per member	1.00
12 months, billed in July		
ALF – from Activities	per member	1.00
12 months, billed in January		
Multiple District Projects and Activities Fund– from Activities	per member	1.00
12 months, billed in January		
District Activities Fund – from Activities	per member	1.00
12 months, billed in January		
Skin Cancer Screening Project – from Activities	per member	5.00
12 months, billed in January		
PNG Fund – from Activities	per member	0.50
12 months, billed in January		

## **Multiple District Directories**

Clubs submit required numbers of directories in paper format to the Multiple District Lions Shop in February each year. Each member will have access to an electronic version of the Directory for free, sent via email to each Club directly from the Multiple District via email in July.

Each club will be charged for directories that they have ordered and will be billed directly from multiple District. Payment will be required to be made directly to Multiple District Office.



## Other Items

### Insurances

Several compulsory insurances have been arranged to safeguard Lions members and partners participation in Club projects. The amounts are reviewed annually – 2024-25 figures were:

Fidelity Bond – from Administration	per club	35.00
Full year, billed in July		
Club Property insurance – from Administration	per club	25.00
Full year, billed in July		
Personal Accident Insurance – from Administration		
1) Members	per member	11.30
Full year, billed in July		
2) Leo members	per Leo	11.30
Full year, billed in July		
Workers Compensation (NT only) – from Administration	per member	
Excess Public Liability – from Activities	per member	2.75
Full year, billed in July		
Loss of Cash Insurance – from Activities	per club	15.00
Full year, billed in July		

Full details of the Lions Insurances are included in the Lions MD201 Directory which is received by every Lion. Some optional insurances may be held by your Club. You will need to add these to your budget.

### Club matters

Several items will need to be estimated in assessing your Club's budget need for funds. Many of these will be dependent on the way the Club is run. It will be helpful if you obtain a summary of the costs from last year and consider variations that you expect to occur. Most of these costs will need to be assessed on a Club total basis and the total divided by the number of members in the Club to estimate likely individual requirements.

- Club supplies/badges/awards
- Printing/stationery/bulletin
- Bank/Govt charges/audit fees
- General property eg Bannerettes
- Postage/telephone
- PO Box Rental
- Guest Speaker Dinner Fees

## Funding

Chapter 15 of the International Association of Lions Clubs Policy Manual provides as follows:

### **B. USE OF FUNDS POLICY**

#### **1) General Policy on Funds Raised from Lions Clubs Activities.**

Funds raised from the public must be used for the benefit of the public and community in which the Lions Clubs serve. The International Constitution and By-Laws and Articles of Incorporation (the “governing documents”) provide that chartered Lions clubs shall be not-for-profit of the individual club or its individual members. Consequently, no part of the net earnings of funds raised from the public shall benefit any individual Lions member, or other private individual or entity.

These policies are intended to provide guidance for clubs to meet the purposes of the International Association of Lions Clubs. Key in determining the proper use of funds is considering transparency to the public and developing trust from the community in which the Lions operate. How Lions use funds must meet the legal and tax requirements for the local jurisdiction in which they operate.

- a. Definition of Public/Activity Funds. Funds raised from the public are the net earnings of income raised from activities open to the public, public contributions, bequests and money accumulated from invested public funds.
- b. Definition of Administrative Funds. Administrative funds are contributions from Lions through dues, fines, advertisement revenue, rental fees and other individual Lions contributions. These funds may be used for either public projects or for internal Lions use such as meeting and convention expenses, incorporation fees, audit fees, newsletters, bulletins and other club and/or district operating and administrative expenses.

#### **2) Direct Expenses of Fundraiser**

Direct Expenses of a public fundraiser may be deducted from the proceeds of the fundraiser to replenish the administrative funds used to hold the fundraiser.

#### **3) Lions Property**

A percentage of the net proceeds from funds raised through the use of property owned by Lions clubs and districts may be used toward the operating and maintenance expenses of the property under the following guidelines.

- a. Property Used for Public Purposes.  
Expenses for operating and maintaining the property may be paid from public funds to support the use of the property for the public.
- b. Property Used for Administrative Purposes.  
Expenses for operating and maintaining the property must be paid from administrative funds if the use is for the benefit of the Lions.
- c. Mixed Use of Property.
- d. When Lions property is used for both public and administrative purposes, then a pro-rata percentage of the expenses may be paid from public funds related to the percentage of use of the property by the public. For example, a Lions Club House that is used 20% of the time for the public may use public funds to offset 20% of the expenses of maintaining and operating the property.

#### **4) Political Activity.**

As a non-partisan charitable organization, Lions Clubs and Districts cannot contribute public or administrative funds to support or endorse an elected official or candidate for local, state, federal or foreign office.

Funding the Administration Account is properly and normally achieved by charging the members annual or semi annual dues.

Subsidising Club Dues: There is a rule in Lionism which states “No person shall benefit personally from his membership in Lions International” therefore it is very difficult to subsidise members dues. There are some legal ways to subsidise dues, but these are not always MORAL or ETHICAL.

### **Can Do's:**

You may pay most insurance charges included in International, Multiple District and District Dues from your Club Activity Account as the cover is provided whilst on a project.

You may charge DIRECT Administrative costs incurred by a project (eg stamps, stationery, mileage at the ATO rate etc) but must NOT charge time or charge a percentage to the project.

You may accept a donation to the Administration Account providing the donor is fully aware that the money is NOT going to charity or the community.

You may raise money from the Club Members by raffle or games of chance.

You may work as a group for pay, such as manning Show gates, parking attendants etc providing the employer is fully aware that the money paid is not for charity or the community.

**WARNING:** Any Lion who works in such a situation is, by law, required to pay Income Tax on such monies earned. The fact that the money is donated to the Club means nothing, as the donation is NOT a Tax deduction.

Take care that your Club does not spend too much time raising monies for Administration at the expense of community work. This would be gaining benefit from membership and against our Ethics.

### **Cannot Do's:**

You may NOT use Interest earned from invested Activity Funds for Administration

You may NOT charge a percentage from an Activity or Project to Administration

You may NOT charge the MD Directories against Activities

You may NOT raise money from the public by raffle, lucky numbers, games of chance or any other means unless it is quite clear that such monies are NOT going to Charity or the Community. Even so, because of the risk of people mistakenly thinking the money is going to Charity, these activities are NOT RECOMMENDED

In Summary: Money raised from the public must go back to the public.

## **Accounts Payable to Lions Organisations**

### **International**

All cheques for amounts payable to Lions Clubs International (as distinct from Multiple District and District) must be made payable to “Lions Clubs International” and sent, accompanied by a copy or the tear off top section of the account, to:

Lion Scott Pedler

Cabinet Treasurer – District 201C2

PO Box 241

Renmark SA 5341

DO NOT SEND ANY PAYMENT TO THE USA

## ***Payment of International dues by Direct Credit***

Clubs may make payment of the International Dues by direct credit to the District's accounts if so desired. Details of the District's banks Administration account follows:

Bank SA

BSB No: 105 120

A/C No: 023911640

**\*\*** Please send a short email to the Cabinet Treasurer with the payment details. This will enable the Treasurer to keep track of the payments made and enable them to take the appropriate action to transfer the funds to LCI.

Club Treasurers are required to pay International accounts promptly on receipt and in FULL. Always check your statement from International as soon as you receive it.

Be aware that the invoices are produced in US Dollars. You will need to calculate the amount payable in Australian Dollars by multiplying the amount of the invoice by the exchange rate shown at the top of the Invoice.

Exchange rates are set by the International Office and are changed on the first day of every new month.

If you consider that your account is wrong, still pay the amount shown and send a statement to the Cabinet Treasurer, showing your calculations, with the account. If you are correct, the Club account will be credited with the overpaid amount. If appropriate, check that the number of members shown agrees with the number shown on your M&M report. If not, send a list of your current members' names and addresses with a copy of your account to the Cabinet Secretary who will check it against District records and arrange for correction.

All accounts for all lions around the world are maintained by Lions International, in Oakbrook USA, in \$US. Exchange rates are established at the start of each month by Lions International – thus causing outstanding accounts to vary on a monthly basis. All payments received during a month are converted at the rate applicable at the date of banking. All money received on behalf of Lions International is paid directly into an Australian bank account. Lions International operate the account and transfer money around the world as they see fit.

Delays can occur in processing payments received during the previous month, payments banked after about the 28th of the month may not show on the next statement but will be credited the following month at the exchange rate applicable at date of banking. Amounts paid by your Club, and not received as above, may not be shown on your current statement, if you are unsure what amount to pay contact the Cabinet Treasurer.

Delays in payment can place both the Club and the District in bad standing with Lions Clubs International and the Multiple District. To be eligible to vote at a convention a club must be "IN GOOD STANDING", which is a club which:

- is not in "status quo or financial suspension",
- operates in accordance with the provisions of the international Constitution and By-Laws and International Board Policy;

has:

- District (Single, Sub-and Multiple) dues and fees paid in full; and
- No unpaid balance of International dues and fees greater than US \$10; and
- No unpaid Lions Club International account balance greater than US\$50,
- Outstanding ninety (90) days or more.

Lions International now imposes a "Carrying Charge" on overdue accounts and a penalty on underpaid accounts.

It is part of the requirements of the Club President's Excellence Award that the Club shall have no unpaid balances of over USD\$50.00 owing to the International Office at March 31.

## Payments for

- Melvin Jones Fellowships USD\$1,000
- Life Membership USD\$650
- Contributions to LCIF and Supplies from Lions International

are usually paid in advance.

Payments for any of these are to be made in \$AUD at the appropriate Lions exchange rate at the time. For this rate, contact the Cabinet Treasurer. These payments may be made by direct credit to the Districts account. Alternatively, cheques payable to Lions Clubs International, are to be forwarded to the Cabinet Treasurer, with the appropriate documentation. As payments for the above go through your normal Club account with International, it is better to make an overpayment than an underpayment. Any overpayment will be applied towards future amounts owing. An underpayment will cause your Club to show as having an outstanding balance.

DO NOT SEND ANY PAYMENT TO THE USA.

Payments will be converted at the current Lions exchange rate applicable at time of banking. Remember that Board approval is NOT REQUIRED PRIOR TO PAYMENT for amounts due to other parts of the Lions Organisation.

### ***Payment of District and Multiple District dues by Direct Credit***

#### *Multiple District 201*

Dues, other charges and compulsory Lions Insurance payable to Multiple District will be included in the half yearly account rendered by District 201C2. Payment for these will be made to the Cabinet Treasurer.

Bills for Supplies and items ordered from Newcastle office will be billed directly by them and should be paid directly to that office.

#### *District 201C2*

Charges levied by District are approved at District Conventions. These will be billed half yearly to each Club and the account will include those items being collected on behalf of MD201.

Dues, other charges and compulsory Lions Insurance payable to Multiple District will be included in the half yearly account rendered by District 201C2. Payment for these will be made to the Cabinet Treasurer.

Clubs may make payment of the District and Multiple District Dues by direct credit to the District's accounts if so desired. Details of the District's bank accounts are as follows:

BANK: Bank SA

For Administration Payments you can forward to:

BSB No: 105 120

A/C No: 023911640

For Activity Payments you can forward to:

BSB No: 105 120

A/C No: 023910840

**\*\*Please note if you do pay by direct credit, please ensure you email the details to the Cabinet Treasurer when doing so. This will enable the Treasurer to keep track of the payments being received into the district's bank accounts.**



## **Insurances**

Lions Australia has established an Insurance, Risk Management and Child Safe Committee, which assists with the management of a suitable insurance and risk management program for the Lions Clubs in Australia, Papua New Guinea and Norfolk Island. The committee is assisted by the appointed insurance brokers, JUA Underwriting Agency Pty Limited.

Lions Clubs International also provides a Global Public Liability Policy for our Clubs and members. Certificates of Currency for public liability, which may be required by various entities we work with, as proof of our insurance coverage, are available. These can be downloaded from the Lions Website or in the MD Directory.

Lions Australia has also established and adopted a Risk Management Manual, a copy of which all Clubs should have, and implemented in their Club processes.

Full details of the various insurances, certificates of currency and the Risk Management Manual with various attachments are available from the Lions Australia website:

[https://lionsclubs.org.au/members/resources/insurance\\_centre/](https://lionsclubs.org.au/members/resources/insurance_centre/)

or scan the QR code



Lions Insurance arrangements cause more concern to Clubs than any other single matter, yet full details are included in the Lions MD201 Directory which is made available to every Lion in Australia each July.

Any query whatsoever regarding cover or a claim should be referred directly to the Lions Chairperson of insurance:

Lion Garry Galvin  
Villa 513, 8 Carrak Road  
Kincumber NSW 2251

Mobile: 0408 674 770

Email: [Insurance@lions.org.au](mailto:Insurance@lions.org.au)

Insurances may be considered under 3 headings.

Compulsory. These are arranged for your Club and its members, and the premiums are collected by way of the half yearly bill sent to you by the Cabinet Treasurer.

Optional. These are arranged for your Club and its members at your choice only. You must apply if you wish to cover any of these options. Optional Items are listed in the MD201 Directory.

Not covered by Lions. Arrangements are all “other risks”. Refer MD201 Directory.

Any club who requires information about safety and risk management should initially refer to the Lions Risk Management Manual. Further information can be obtained from Lion Garry.

Compulsory Insurances will be billed to you by the Cabinet Treasurer in the half yearly accounts. These are arranged by MD201 and will be paid to them through the Cabinet Treasurer.

Optional Insurances will be arranged by the Club directly with, and paid to, the Insurer. We recommend that Club's consider:

- Increased Personal Accident Benefits
- Reimbursement of excess and loss of no claim bonus

Application forms are posted to each Club in July/August each year or you may photocopy the application form in the MD Directory.

## **Other Lions Organisations**

The addresses of all National Lions projects to which you may wish to send funds should be found in the MD Directory. Local project addresses will be found within the District section of the MD Directory.

## Cakes and Mints

Accounting for Cakes and Mints warrants special attention as the amount of money involved may be quite large.

Cakes and mints are a business and must be treated as such.

### Christmas Cakes

Set up a strict business like method of recording ALL Cake transactions and arrange for regular and frequent stock counts. Set up a system with the Cake Chairperson so that they –

- When issuing cakes to members obtain a signature in a triplicate delivery docket book – one copy to the member, one to the Treasurer and one to be retained by the Cake Chairperson.
- Ensure that the balance of stock agrees with the paper records regularly
- Collects the money from members as early as possible and issues a receipt immediately.
- Banks the proceeds (or hands the money collected to the Treasurer) as soon as possible
- Sets of receipts against cakes issued records
- Arranges periodic statements for each member showing their individual positions.

### Mints

Depending on the magnitude of the funds involved Clubs will need to pay extra attention to the control of stock and the collection of funds. Procedures similar to those for cakes should be followed.

## Boundaries

Be aware that each Lions Club has a fundraising geographical boundary from which you are not expected to stray. Where a special purpose suggests that your activity requires a “hop” over the border, you must first obtain the permission in writing from the Club whose area is involved. Should the neighbouring Club be in another District, then permission of the respective District Governor should also be sought.

## Reminders

### International Accounts

- Post cheque to Cabinet Treasurer payable to Lions Clubs International or
- Direct Credit Card Payment to Lions Clubs International via the Lion Portal or
- Direct Credit to the District bank account

### District Accounts (including collections on behalf of MD201)

- Post to the Cabinet Treasurer, cheques payable to Lions District 201C2, or
- Direct Credit to the District bank account

### Multiple District 201 Accounts

- Pay bills from the Lions Australia office in Newcastle to that office.

# Best Practices for Financial Transparency

*Integrity and transparency are at the very heart of a Lions club. Sound and clear communication is critical to achieve this goal.*

This flyer was designed to provide general best practices, but it should be noted that every club should consult an accounting professional to ensure that the club is compliant with local regulations and the district rules of audit to further ensure that the club is engaging in appropriate business practices.

## Financial Reporting

The club should outline in the club constitution and by-laws that the board of directors should receive the club's financial report no less than monthly and the original bank statement on a regular basis. Care should be taken to ensure that the bank statement and the financial report balance.

The Financial Report should include:

1. **Opening Balance** – The balance that was reported during the previous meeting. The report should include the amount in each account.
2. **All income** – Note the amount and source of the income.

Fundraising events should include an itemized report outlining the money received and each expense paid. Every significant expense requires an invoice sent or receipt and the income should be validated by attendance, ticket sales or some other quantifiable means. The club may establish a definition of the amount requiring a receipt.

3. **All Expenditures** – All payments made which were approved by the board of directors.

It should be noted that all payments must be approved by the club's board. Sometimes the expense payment approval is included in the club's budget approval process or by separate formal resolutions. Either way, the approval requires a quorum and must be reflected in the minutes. Receipts and invoices received should be obtained to verify the amount spent.

4. **Ending Balance** – The final amount is provided, which will be the opening amount the following month.

## Reimbursement Procedures

As noted, reimbursement should only be done when the expense is approved by the board of directors and includes an invoice or receipt for the club's records. The club may establish a minimum amount that would not require a receipt, but this should be only for very small amounts.

## Bank Account Management

### Have two Bank Signatories

Bank accounts should include the treasurer and another officer as signatories and every check should bear the signature of both if appropriate. The two signatories should be from different households.

### Maintain at least Two Accounts

Article XII of the Standard Club Constitution and By-Laws defines two types of club funds.

1. **Public (activity) funds** – which includes all funds raised from the public and money accumulated from invested public funds, must be used for the benefit of the public. The only deductions that can be made are the direct expenses relating to the fundraising activity, which would be reimbursed to the administrative funds account from the activity account.
2. **Administrative funds** – which includes funds supported through contributions from members through dues, fines and other individual contributions by members. It is recommended that these funds be kept in separate accounts so they can be easily tracked and reported.

Some clubs create accounts for special projects or fundraisers. Every account should be included in the club's financial report.

### Ensure Visibility

In addition to inclusion on the club's financial report given to the board of directors, every account should be reviewed by two or more members of the board on a regular basis. These members should also ensure that the bank statements align with the financial statement.

### Update access (and the password) to the account annually.

Each year, as new officers are elected, the account should be updated and the passwords changed to protect the funds.

### Changing Accounts or Banks

Any change to an account, including changes to a new bank, should require approval by the club's board of directors.

## Conducting Audits/Reviews

While a club should regularly seek the advice of an accounting professional to ensure compliance with local laws, the club should also conduct an annual audit of club accounts when the responsibility transitions to a new treasurer or at the end of each term. The review should include the following:

1. Bank statement at the close of the year.
2. Minutes showing the approval of expenditures and income.
3. Fundraising, event and project reports that have financial implications and provide information regarding the collection or disbursement of funds.
4. Receipts, thank you notes, invoices and other evidence of disbursement.
5. Final year-end report, showing the income and expenses for the year, which should reconcile with the above mentioned documents.
6. Paperwork or registration of the names on the account and the revisions to the account at the change of the fiscal year.

### Why it is Important that the Treasurer be Bonded

Insuring (bonding) a treasurer provides the club protection and assurance that in the event the treasurer engages in criminal behavior or otherwise breaches their duty to the club, the club will not suffer as a result. This is not available in all countries and you may need to contact a financial or legal advisor for more information.

### What to do when Fraud is Suspected

If the financial standing of the club is in question or fraud is suspected, the club officers should investigate such matters, and determine whether fraud occurred or whether it was merely an unintentional oversight. Discuss your concerns with the club's board of directors and ask for clarification. If there is evidence that an inappropriate action took place, a complaint may be filed under the [Club Dispute Resolution Procedure](#). Your district leaders may utilize the Club Dispute Resolution Procedure and a neutral conciliator may review the complaint and may help the club determine how it can improve its financial practices. However, if the club's board of directors has determined that criminal laws were broken, then the club may consider filing a formal complaint with the local authorities. Although we encourage Lions to clarify any doubt in their behavior, on occasion, criminal charges may be appropriate so as to insure the public that the club is taking action and to maintain the trust of the public and those that donate to the local Lions club.

However, keep in mind that this can be a learning experience, and not every situation that arises may arise to the level that criminal charges need to be filed. One of the purposes of the Club Dispute Resolution Procedure is to provide guidance to resolve disputes and address concerns of club members. This ensures that the club's practices can be fully transparent and provide the club with a high level of financial integrity, so every member in the club can rest assured that the work that they have done is truly assisting someone in need and in accordance with the club's intentions and the policies and procedures of the Association and International Board of Directors.





District and Club Administration  
Lions Clubs International  
300 W. 22<sup>nd</sup> Street  
Oak Brook, IL 60523-8842 USA  
[www.lionsclubs.org](http://www.lionsclubs.org)  
Email: [clubofficers@lionsclubs.org](mailto:clubofficers@lionsclubs.org)  
Phone: (630) 468-6890

