2026

LIONS CLUBS INTERNATIONAL

DISTRICT 201N1 CLUB TREASURER MANUAL 2026-2027

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Welcome to Club Treasurers

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 NSW Incorporations and Collections legislation, Lions Clubs International policies and your Club Constitution.

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 (LCI), Multiple District, and District Dues are paid when due.

If at any time you are unsure of what to do, please contact me either by email: tim.bishop@lions201n1.au or on my mobile 0429 770 727. A simple phone call or message for friendly advice might well prevent a problem arising and will make both our jobs easier.

To facilitate contact with you, I ask that you email me at tim.bishop@lions201n1.au with your telephone number and email address at your earliest opportunity.

Thank you

Tim Bishop
Cabinet Treasurer 201N1
35 Karloo Street
Forster

WE SERVE

District Governor’s Welcome

lions district
201N1 ABN 80 872 875 948
www.lions201n1.au

Dear Lions of 201N1

Welcome to our new Lions year 2026-2027.

My theme for this year **“Take that Extra Step to Serve”** indicates to me how important being a Lion is and how we are a team and the satisfaction that these carries.

I congratulate each and every one of you for taking that extra step and committing yourself to your clubs.

You are being supported and encouraged by other members of the Lions family to maintain our District 201N1.

Your manuals are there to be used, I encourage you to refer to them and to go online to the Lions Portal Learning Centre and familiarise yourselves with it.

On doing this you, as an executive of your club will give your own club a greater insight to the work that the Lions International Organisation can do for your community.

Again, congratulations on your appointment, the goal is to ensure that we educate and support club executives in the management of your clubs and your members.

Yours in Lionism

Joe Pope
DG 201N1 2026-27

Joe Pope – District Governor 2026-27 *Take that extra step to serve*

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
- providing your Board of Directors (and ultimately all members) with accurate information, at least monthly, regarding the financial standing of the Club, and
- preparing and submitting the annual Income Tax Exemption Self-Assessment Return.

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

1.2 Dues

Please pay by direct deposit (preferred) copy of payments to the Cabinet Treasurer:

tim.bishop@lions201n1.au

District Dues	Direct deposit to the relative accounts indicated on the invoices to **Lions District 201N1**
Multiple District Dues	Direct deposit to the District Administration Account to **Lions District 201N1**
International Dues	Direct deposit to the District Administration Account or a cheque drawn against your Club Administration Account payable to **Lions Clubs International** and posted to the **Cabinet Treasurer – NEVER send funds to the US.**

1.3 Payments

- Payment for 1st Semi-Annual District and Multiple District Dues (Refer **Attachments B and C**) are to be made with from the either the Administration or Activities (Community Service) Accounts as indicated on the invoices. Multiple District dues will come from the Administration Account and Activity account as indicated.
- It is strongly recommended that you pay by direct deposit into the District Administration or Activities Account as indicated on the invoices. Please include your Club name or number on your payments. **All payments must be paid by the due date shown on the invoices**.
- International Accounts (Refer **Attachment A**) are to be downloaded from the Lion Portal and must always be made by a separate direct deposit or cheque drawn in favour of Lions Clubs International and paid into the District Administration Account before 28th of the month in which the invoice issues.
- **Do not pay International Accounts direct to USA** – pay the AUD amount quoted on the invoice – either by direct deposit as you do with all other dues invoices. LCI moneys paid remain in Australia.
- District, Multiple District and International account enquiries – your 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 electronic funds transfer or a cheque.
- Never offset paying project accounts for money owed to you.

1.4 Club Financial Reports

Budgets should be set and reviewed every six months – among other things this assists with setting Club Dues.

Audit

There are now three (3) different levels of audit responsibilities based on your Club's current assets and revenue.

NOTE: *Amendments were also made to the Collections Regulation 2008, to replace the existing mandatory audit requirement for Associations holding a Certificate of Sanction. The new thresholds apply to revenue only and match those prescribed in the Associations Incorporation Regulation. ie Audit requirements are in line with the OFT Regulations for Large, Medium and Small Associations.*

- **Large**—the value of current assets is more than $1 million **or** total revenue is more than $500,000
- **Medium**—the value of current assets is between $300,000 and $1 million **or** total revenue is between $150,000 and $500,000
- **Small**—the value of current assets is less than $300,000 **and** revenue is less than $150,000.

NOTE: Current assets are only assets that easily convert into cash, which may be:

- cash, including in bank accounts
- shares
- accounts receivable
- short-term investments.

They do not include:

- property
- any depreciable assets (e.g. motor vehicles or equipment).

NOTE: Total revenue is your total income during the last financial year, **before any expenses are deducted.**

The majority of Lions Clubs will fall within the **Small** reporting level based on the value of their assets and revenue. However, this should be confirmed following completion of the Annual Financial Statements prepared by your Treasurer.
Whether you need to appoint a registered auditor or verifier depends on your reporting level.

Large Associations:

You must appoint a suitable person to audit your Financial Statements. This must be:

- a certified accountant, or
- a registered auditor.

Medium Associations:

You must appoint a suitable person to audit **or** verify your Financial Statements. This must be:

- a certified accountant, or
- a registered auditor, or
- an approved person—download an application for approval of auditor or verifier (Form 21).

You must complete a full audit if your association is required to under another law, including the *Gaming Machine Act 1991* (e.g. if you have pokies). Generally, Clubs would not require to have their books audited under another law.

In all other cases, verification is enough unless your members specifically want an audit.
The verifier must view your Financial Statements. If they are satisfied, they will provide a written, signed Statement, such as:

"I have examined the Association's Financial Statements and state that the Association's Financial Statements show the Association has adequate bookkeeping processes in place to correctly record and explain transactions to enable a true and fair Financial Statement to be prepared."

Small Associations:

You must complete a full audit if your association is required to under another law, including the Gaming Machine Act (e.g. if you have pokies).

The auditor must be:

- a certified accountant, or
- a registered auditor, or
- an approved person—download an application for approval of auditor or verifier (form 21).

In all other cases, verification is enough unless your members specifically want an audit or if the association's constitution states that the Financial Statements must be audited.
NOTE: *The 2024 revision of the Club Constitution forwarded to all Clubs to be adopted, removed the need for an Audit to be completed annually. The following Clause was inserted "Subject to the requirements of any statutory or regulatory provision from time to time in force, an audit of the funds of the Club shall be conducted at such times as the Board of Directors by resolution shall determine or if specifically requested by the majority vote of Club members. Any member of this club in good standing may inspect any such audit upon request at a reasonable time and place".*

This means that your President or Treasurer will need to verify your Financial Statements. If they are satisfied, they will provide this written, signed Statement:

"The association's Financial Statements show the association keeps adequate Financial Statements that correctly record and explain transactions and enable a true and fair Financial Statement to be prepared."

Incorporated Clubs **must** submit to the Office of Fair Trading:

- An Annual Report
- A Statement of Accounts which includes Annual Income and Expenditure Summary, a Balance Sheet and a copy of the signed Statements or Auditors Report (if applicable).
- Timing to be within 1 month of Club Annual General Meeting (AGM) and the Club AGM to be held not later than 180 days from the end of the financial year.
- Failure to comply will incur 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.

1.5 Annual Self-Assessment Return to the Australian Taxation Office (ATO)

All non-charitable Not-For-Profit organisations with an active Australian Business Number (ABN) (this will be most Lions Clubs) must submit an annual self-assessment review return to the ATO to remain eligible for income tax exemption. A separate Fact Sheet has been issued by the Multiple District (Lions Australia) detailing the steps required to submit this return and a copy of this Fact Sheet is appended to the Manual **Attachment G.**

1.6 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.

1.6(a) Late Payments - International

From July 1, 2015, clubs will automatically be placed in Financial Suspension if balances beyond 90 days are equal to or exceeding US$20/member or $1,000 (whichever is the lesser), and cancellation will occur after the 28th of the month following suspension if full payment is not received. Financial Suspension is the temporary deferment of the charter, rights, privileges and obligations of a Lions Club due to an unpaid balance.

1.7 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.
- A dedicated receipt book and cheque book are required.

Activities or Community Service Account

- Money raised from the public in trust
- Legitimate costs related to a service project can be expensed
- A 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.

1.8 Accountability

- International, Multiple District, and District Dues must be paid immediately – and ratified at the next Board Meeting (you do not need prior approval).
- All other Invoices (including Voluntary Payments) or expenses must be paid with Board Approval.
- Electronic transfers or 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 each month.
- 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.

1.9 Registers

- Receipt book numbers – see sample at Attachment E.
- Club assets – Incorporation requirement – see sample at **Attachment F**.

2. CALENDAR

JULY	Issue member invoices and collect dues from your members. Pay International, Multiple District, District Dues and Levies and Compulsory Insurance to the CABINET TREASURER. Advise and pay Optional Insurance Premiums to AB Phillips Pty Ltd. Refer to your Multiple District Directory for details. Appoint the Auditor for this year, if required – usually appointed at the Club's AGM – date set by individual Clubs.
AUGUST	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**.
SEPTEMBER	Prepare Financial Statements in preparation for the Club AGM. Prepare and submit the Club's Income Tax Exemption Self-Assessment Return, if not already done (due by the end of October)
OCTOBER	Return to department of Fair Trading NSW
NOVEMBER	Begin preparation of Member's Dues Invoices for the second half year.
DECEMBER	Pay for Christmas Cakes/Puddings.
JANUARY	Issue member invoices for half yearly dues and collect from Club Members. Pay International, Multiple District and District Dues to the CABINET TREASURER. Ensure the final payment for Christmas Cakes/Puddings is made **before** the end of this month.
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 bi-annual 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, if necessary.
MAY	Prepare next year's budget with the incoming Treasurer. Prepare Members' Invoices for the first half yearly dues.
JUNE	Arrange for new Bank Account signatories at your bank. Also arrange for new deposit books and cheque books, if necessary.

3. PAYMENT OF ACCOUNTS

Accounts Received from	For	Payment to
Lions District 201N1 (Cabinet Treasurer)	District Dues. Multiple District Dues. Insurances. Levies for Lions Projects.	**Direct deposit** to Lions District 201N1 as noted on the invoices: Administration Account BSB 932000 A/c 100559913 Activities Account BSB 932000 A/c 100574849
Lions Clubs International (Oakbrook, Illinois, USA)	International Dues.	**Direct deposit** to Lions District 201N1: Administration Account BSB 932000 A/c 100559913 **Pay in Australian dollars** **Do not send to the US.**
Multiple District 201 (Newcastle) also known as MD201 Council or Lions Australia	Purchases from Lions Shop - badges, stationery, plaques, giftware etc.	Multiple District 201 of Lions Clubs International Inc Bank account details noted on the invoice.
Traditional Foods	Christmas Cake orders. Christmas Pudding orders. lions@traditionalfoods.com.au (03) 9793 7700	TFC Australia BSB: 083 153 Account No. 4531 83604 *Reference: Club LCI Number or Invoice Number*
Lion Mint Australia	Lions Mints orders admin@dollarsweets.com mints@lionmints.com.au (03) 5945 0500	Lion Mint Australia BSB 035 000; A/c 310 500 *Reference: Club Number or Invoice Number*
LCIF Awards and Donations: (payment must always be accompanied by a completed application form)	Donations Melvin Jones Fellowships & Progressive MJFs *(see footnote) *Note: Use the Australian Application Forms* LCI - Life Memberships *(see footnote)	**Direct deposit** to Lions District 201N1 Administration Account BSB 932000 A/c 100559913 **Pay in Australian dollars** **Do not send to the US.**

Australian Lions Foundation (ALF)	Awards Fund: Disasters Fund: General Fund: www.alf.org.au	BSB 036 157; A/c 601 212 BSB 036 048; A/c 440 704 BSB 036 157; A/c 601 204
Australian Lions Wellbeing Foundation (ALWF)	Awards www.alwf.org.au	BSB 633 000; A/c 2089 63207
Lions Assistance Dogs (LAD)	Awards www.hearingdogs.asn.au	BSB 035 094; A/c 118 965
Australian Lions Children's Mobility Foundation (ALCMF)	Awards http://alcmf.lions.org.au	BSB 032 188; A/c 218 939
Australian Lions Childhood Cancer Research Foundation (ALCCRF)	Awards www.alccrf.lions.org.au	BSB 085 397; A/c 9429 47951

***FOOTNOTE:**

(Melvin Jones Fellowships, Life Memberships and Other Donations)

Using the current Lions Exchange Rate from the LCI website, calculate the Australian equivalent by multiplying the US amount by the exchange rate and forward (for MJF and Life Memberships with a copy of the application) to the **Cabinet Treasurer**.

****** DO NOT SEND PAYMENTS IN US DOLLARS ******

To obtain the Exchange Rate go to:

- https://lionsclubs.org/en/resources-for-members/resource-center/exchange-rates

and select the current 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.

Electronic copies of the invoices are to be downloaded from the ***Lion Portal*** around the 4th working day of the month.

Payments are made by **direct deposit** into the Lions District 201N1 Account (BSB 932000 A/c 100559913) noting LCI and your Club Name or Number. Please also email the Cabinet Treasurer (tim.bishop@lions201n1.au) advising him of the deposit.

Please be sure to pay the Australian amount and never send payments to the US.

General Points to Note

(a) With invoices dated 31st December and 30th June, you will also receive a separate printout showing the names and membership numbers recorded at Lions International for your Club when the invoice was prepared. Occasionally 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 at Lions International, 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 what is outstanding. Do not forget that the exchange rate varies each month.

(d) Payments can sometimes be credited at a slightly different exchange rate giving rise to a minor credit/debit in the Club Account. Click this 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 on the previous page in this manual.

PLEASE DIRECT DEPOSIT THE AUD AMOUNT INTO THE LIONS DISTRICT 201N1 ADMINISTRATION ACCOUNT (BSB 932000 A/c 100559913).

The Cabinet Treasurer will arrange to transfer the amount 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 Lions International to ensure prompt crediting to your Club's Account. A copy of the invoice should be retained with the Club Treasurer's records.

Remember to pay the **Australian Dollar** amount as 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.

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 payment as District or Multiple District payments. This will cause extra delay in your Club's Accounts being processed 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 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 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 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 International uses the end of December and June membership numbers for billing. If Clubs do not complete their monthly reporting 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 IS THE USE OF THE LION PORTAL WEBSITE IS IMPORTANT

The LION PORTAL website is used by Club Secretaries to input their Activity Reports, add new members, and change membership details when necessary. Club Treasurers should also have access to the LION PORTAL to retrieve dues statements. The website should be accessed at least monthly to check if an amount is owing.

It is important that **ALL** Club Treasurers gain access by registering on the LION PORTAL website to download and print their Monthly Statement.

Online Statements are usually available within 4-5 working days following the end of the previous month.

Utilising the LION PORTAL will result in earlier detection of any anomalies which can (generally) be rectified within the one month exchange rate holding period.

If necessary, contact the Cabinet Secretary to register.

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.

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, Spreadsheet or Accounting Package to maintain a copy 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 (held and maintained by the Club Treasurer)
- 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 may be kept.
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 if necessary.

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, Building Society, or Credit Union Account. **N.B. 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/accounting package without delay.
- All payments shall be made by electronic transfer or cheque 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 payments **<u>MUST</u>** be authorised by any two of the President, Secretary, Treasurer or any 1 of 3 other authorised persons, however one of the persons who authorises the payment must be the President, Secretary or Treasurer.
- All cheques other than for Petty Cash Recoupment must be crossed 'not negotiable'.

  If a petty cash account is considered necessary, it must be kept on the separate account (this 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 (preferably monthly) the Cash Book shall be balanced and reconciled with the Cash Book and Bank balance.

<u>Records Retention</u>

The financial records shall be retained in Queensland for a period of not less than **<u>seven years.</u>** Records are to be stored in a secure site.

<u>Records Destruction</u>

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 Treasurer's 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 direct debits numbered aaa to bbb and cheques numbered ccc to ddd from the Administration Account and direct debits numbered eee to f f f and cheques numbered ggg to hhh from the Activities (Community Service) Account be authorised".

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

6. Every 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 and ABN 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, if necessary, by a person who is a member of the Institute of Chartered Accountants, a member of the Australian Society of Certified Practicing Accountants, or a person approved by the Office of Fair Trading Chief Executive; and present the audited statement to the Annual General Meeting for adoption.

   The new regulations, which eases the burden on Audit Requirements for Associated Incorporations, are outlined in Section 1.4 of this Handbook.

10. The Club Secretary shall within one month after adoption of the financial statement by the Annual General Meeting lodge it with the Chief Executive, Office of Fair Trading.

6. ANNUAL RETURN TO NSW FAIR TRADING

All NSW Lions Clubs are required to be registrated with the NSW Fair Trading

This normally has to be reapplied for every 3 years

30 days after your AGM clubs are required to submit their Form A12-T2

NSW Gov Web site form-A12-T2

7. 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 who funds are received, receipt number, amount of receipt and amount of banking must all be recorded.

2. **Payments:** All payments should be made by electronic transfer or cheque (**not in cash**). Date of the payment, name of person/organisation to whom payment is made; electronic payment or cheque number and amount of payment 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 double 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 file for each bank account, in chronological order. When a payment is made, the electronic payment/cheque number and date of payment should be recorded on the relative invoices. A simple remittance notice should accompany cheques.

PRE-SIGNING CHEQUES AND CANCELLED CHEQUES

<u>Under no circumstances</u> is a cheque to be signed unless the 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 marked "Cancelled" retained with the cheque butt.

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

A Register of Receipt Books should be maintained **Attachment 'E'**.

8. ANNUAL GENERAL MEETING (AGM)

DISCLOSING REMUNERATION AND OTHER BENEFITS

From 1 July 2024 Incorporated Associations will need to disclose remuneration and other benefits at their Annual General Meeting (AGM), even if the amount to report is zero.

This applies to remuneration and benefits given to:

- Management Committee Members,
- Club Members and their relatives.

All Incorporated Associations must make this disclosure to their members.

Remuneration

Remuneration includes salary, allowances and other entitlements.

It does not include reimbursement of out-of-pocket expenses.

Benefits

Benefits are all forms of compensation paid or provided by your association or on behalf of your association in exchange for services.

Management committees should be transparent and discuss what is considered a benefit with their members.

Making the disclosure

Your association must disclose remuneration and other benefits at its AGM in either:

- a document required by the Act to be presented at your AGM, for example your Financial Statements, or
- a written remuneration Statements for the financial year.

It must include the total amount of remuneration paid and benefits given, and the number of people who were paid remuneration or given other benefits.

If your association did not provide remuneration or other benefits you can state this verbally, but it **must** be recorded in the AGM minutes.

The majority of Lions Clubs do not pay any members remuneration or other benefits and the following Statements would suffice:

"For the 20xx–20xx financial year the association did not provide any remunerations or benefits to any member."

Should your Association pay a member or members any renumeration or benefit then the following Statements would suffice:

"For the 20xx–20xx financial year, the association paid (number) people a total of $(amount) in remuneration and benefits."

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) from 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).

- 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.
- 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.

Agenda

The following agenda should be followed:

(a) Meeting opened (time)

(b) Attendance

(c) Apologies submitted

(d) Confirmation that the minutes of the previous AGM are an accurate & complete 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) If required under the Incorporated Association Reporting Levels the Audited Financial Accounts for the previous year be presented for approval and adopted.

OR

The financial statement prepared by the Treasurer and perused by the President is to be presented and adopted by the Club and the following Statement to be signed by the President/Treasurer is to be presented to the meeting for adoption.

"The Association's Financial Statements show the association keeps adequate Financial records that correctly record and explain transactions and enable a true and fair Financial Statement to be prepared."

(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, if required under the Incorporated Association Regulations.

(j) Remuneration (as explained above)

(k) General Business

(l) 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 AGM.

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: (If applicable) That the Annual Report presented by any retiring Chairman be adopted.

Moved by Lion ________________________________

Seconded by Lion ______________________________ and Carried.

MOTION FIVE: (**IF AN AUDIT IS REQUIRED**: **refer details under the Incorporated Associations reporting levels)**

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 is to lodge a copy of the Statement with the Office of Fair Trading Annual Return within one month of this meeting.

Moved by Lion ________________________________

Seconded by Lion ______________________________ and Carried.

OR

(IF NO AUDIT IS REQUIRED: **refer details under the Incorporated Associations reporting levels)**

That the report and Statements of Income, Expenditure, Assets and Liabilities affecting the transactions and property of the club, for the financial year 1 July _____ to 30 June _____ be adopted and the Club President and/or Treasurer be authorised to sign a resolution stating that *"The Association's Financial*

Statements show the association keeps adequate Financial Statements that correctly record and explain transactions and enable a true and fair Financial Statement to be prepared."

Moved by Lion ________________________________

Seconded by Lion ______________________________ and Carried.

MOTION SIX: The Club Secretary is to lodge a copy of the Statement with the Office of Fair Trading Annual Return within one month of this meeting.

Moved by Lion ________________________________

Seconded by Lion ______________________________ and Carried.

MOTION SEVEN: 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 20xx.

(Such officers to be named in the minutes).

Moved by Lion ________________________________

Seconded by Lion ______________________________ and Carried.

MOTION EIGHT: (**IF AN AUDIT IS REQUIRED**: REFER DETAILS UNDER INCORPORATED ASSOCIATION REPORTING LEVELS)
That _______________ be appointed Auditor for the 20xx-20xx 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.

MOTION NINE: That this meeting notes the President's statement that *"For the 20xx-20xx financial year the association did not provide any remunerations or benefits to any member."*

Moved by Lion ________________________________

Seconded by Lion ______________________________ and Carried.

OR

That this meeting notes the President's statement that *""For the 20xx–20xx financial year, the association paid (number) members a total of $(amount) in remuneration and benefits."*

Moved by Lion ________________________________

Seconded by Lion ______________________________ and Carried.

MOTION TEN: That this annual General Meeting of the Lions Club of ________ hereby authorises ________________ to complete, sign and lodge the “Not for Profit” Income Tax review form acknowledging that the Club is Income Tax exempt and that the Club is not claiming any tax offset refunds for the income year.

Moved by Lion________________________

Seconded by Lion ____________________ and Carried.

9. 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 and Answers

<u>Property</u>

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*

Attachment A

LIONS CLUBS INTERNATIONAL

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

CLUB #	LIONS CLUB OF
11111	GREENBIN AUSTRALIA

DISTRICT	MO.	DAY	YR.
201N1	05	31	25

IDENT. #
1111

JOHN CITIZEN (Treasurer's Name)
27 North Street
GREENBIN NSW 0002
AUSTRALIA

NOTICE:

Please review the enclosed payment instructions

EXCHANGE RATE PER U.S. DOLLAR 1.490000

AMOUNT OF PAYMENT: ______________________|__________

000022245 00011664 1

INVOICE DATE MO	DAY	YR	INVOICE NUMBER	*RETAIN THIS PORTION FOR YOUR PERMANENT RECORDS* CLUB # 22245 DESCRIPTION OF ITEMS	CHARGES AND CREDITS
04	30	25		Balance forward .... U.S. CURRENCY	0.00
05	14	25	MD00533240	MICHAEL MOUSE *NEW: 5-2023 NB: 2020340*	38.88
05	14	25	MD00533241	MARY POPPINS *NEW: 5-2023 NB: 2020341*	38.88
05	14	25	MD00533242	DONALD DUCKSON *NEW: 5-2023 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 PREFERRED - CREDIT DISTRICT ADMINISTRATION ACCOUNT:- BSB: 034 676 ACCOUNT: 58 0514 IN AUSTRALIAN DOLLARS (Shown below)	
				****** 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.

USD	116.64
AUD	173.79

Month of

MAY 25	0048
Membership Report	Our Mem Records

www.lionsclubs.org

Attachment B

LIONS INTERNATIONAL

LIONS DISTRICT 201N1

ABN 80 872 875948

INVOICE : SEMI ANNUAL DUES
FOR: Multiple District 201/District N1 Membership dues
Date: 1st July 20xx to 31st December 20xx

Payable from the Clubs's Administration Account

Lion Club of ……. Inc	Club No ……
PO Box…..	Invoice No ……
NSW	Invoice Date……
Email ……….	Due date ……..

Unit Description	No of Lions	Per club	Unit price $	Amount in $AU
Multiple District – Club member Dues	?		27.25	
Multiple District – Public Relations Fund	?		2.53	
District Dues - Administration	?		6.50	
District Dues - Communications	?		1.50	
District Dues - District Convention	?		2.75	
District Dues – Multiple District Convention	?		0.25	
Insurance – Fidelity Bond	?	1	35.00	
Insurance – General Property	?	1	25.00	
Insurance – Lions Personal Accident	?		11.80	
Insurance – Management Liability	?		4.50	
Note: There are no family discounts applicable	Total amount in $AU			
	Payment in $AU			
Payment Date: ……/……/…….	Balance Owing in $AU			

Payment Methods

Direct Deposit (preferred)	Cheque
Account: Lions District 201N1 BSB 932000 A/c 100559913 Email payment advise to District 201N1 Cabinet Treasurer Tim Bishop tim.bishop@lions201n1.au	Payable to: Lions District 201N1 Post to: District 201N1 Cabinet Treasurer 35 Karloo Street, Forster NSW 2428 (note Cheques incur additional bank Charge)

Attachment C

LIONS INTERNATIONAL

LIONS DISTRICT 201N1

ABN 80 872 875948

INVOICE : SEMI ANNUAL DUES
FOR: Multiple District 201/District N1 Membership dues
Date: 1st July 20xx to 31st December 20xx

Payable from the Clubs's Activity Account

Lion Club of ……. Inc	Club No ……
PO Box…..	Invoice No ……
NSW	Invoice Date……
Email ……….	Due date ……..

Unit Description	No of Lions	Per club	Unit price $	Amount in $AU
Multiple District – Leo Fund	?		2.75	
Multiple District – Project Promotion Fund	?		3.30	
Multiple District – Youth of the Year	?		2.50	
Multiple District – Green Canopy	?		0.77	
Insurance – Excess Public Liability	?		3.00	
Insurance – Lions Club Cash		1	15.00	15.00
Insurance – Leos Club Cash		?	15.00	
Insurance – Leos Personal Accident	?		11.80	
Note: Member Numbers from Portal				
Payment Date: ……/……/…….	Total amount in $AU			
	Payment in $AU			
	Balance Owing in $AU			

Payment Methods

Direct Deposit (preferred)	Cheque
Account: Lions District 201N1 BSB 932000 A/c 100559913 Email payment advise to District 201N1 Cabinet Treasurer Tim Bishop tim.bishop@lions201n1.au	Payable to: Lions District 201N1 Post to: District 201N1 Cabinet Treasurer 35 Karloo Street, Forster NSW 2428 (note Cheques incur additional bank Charge)

Attachment D

LIONS INTERNATIONAL

LIONS DISTRICT 201N1

ABN 80 872 875948

INVOICE : SEMI ANNUAL DUES
FOR: Multiple District 201/District N1 Membership dues
Date: 1st January 20xx to 30th June 20xx

Payable from the Clubs's Administration Account

Lion Club of ……. Inc
PO Box…..
NSW
Email ……….

Club No ……
Invoice No ……
Invoice Date……
Due date ……..

Unit Description	No of Lions	Per club	Unit price $	Amount in $AU
Multiple District – Club member Dues	?		27.25	
District Dues - Administration	?		6.50	
District Dues - Communications	?		1.50	
District Dues - District Convention	?		2.75	
District Dues – Multiple District Convention	?		0.25	
Note: There are no family discounts applicable Payment Date: ……/……/…….	Total amount in $AU Payment in $AU Balance Owing in $AU			

Payment Methods

Direct Deposit (preferred)	Cheque
Account: Lions District 201N1 BSB 932000 A/c 100559913 Email payment advise to District 201N1 Cabinet Treasurer Tim Bishop tim.bishop@lions201N1.au	Payable to: Lions District 201N1 Post to: District 201N1 Cabinet Treasurer 35 Karloo Street, Forster NSW 2428 (note Cheques incur additional bank Charge)

Attachment E

REGISTER OF RECEIPT BOOKS

Account	Book Number	Receipt Numbers	Date Commenced	Date Completed	User's Signature

Attachment F

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.

Attachment G

FACT SHEET
Income Tax Exemption Self-Assessment

SUMMARY

- From the 2023-2024 financial year onwards, non-charitable Not-For-Profit organisations with an active ABN are required to submit an annual self-review return to the ATO to remain eligible for income tax exemption.
- This will apply to all Lions Clubs in Australia, as Lions Clubs are not registered charities with the ACNC and currently self-assess as income tax exempt.
- The first annual self-review return is due for lodgement between 1 July 2024 and 31 October 2024.
- Lodgement of the return is to be done using the ATO's Online Services for Business.
- To use the ATO's Online Services for Business requires the authorised representatives on the Club's ABN to be updated, at least one of those authorised representatives to set up a personal myGovID digital identity, and then for their myGovID to be linked to the Club's ABN.
- Failure to lodge the return may result in a Not-For-Profit organisation becoming ineligible for an income tax exemption and penalties may apply.

ACTION CHECKLIST

- Update Associates on the Club's ABN by contacting the Australian Business Register (ABR).
- Have at least two Associates set up their own personal Digital Identity using the myGovID app on a smart device.
- Have those two Associates each connect their personal myGovID to the Club's ABN using the Australian Government's Relationship Authorisation Manager (RAM) service.
- Have each of those Associates login to the ATO's Online Services for Business using their personal myGovID and familiarise themselves with the service.
- Complete the current income tax status review worksheet to confirm that your Club is still currently self-assessing as income tax exempt.
- Review your Club's governing documents (Constitution & By-Laws) to ensure they meet all the requirements for income tax exemption self-assessment.
- Lodge the first annual self-review return in the ATO's Online Services for Business between 1 July 2024 and 31 October 2024.

BACKGROUND

Not-for-profit (NFP) organisations that are not registered charities can self-assess as income tax exempt, if they fall within one of the eligible categories of NFP organisations and meet the other requirements of the ATO.

Lions Clubs have historically self-assessed as income tax exempt on the basis that they are:

- NFP organisations that are not registered charities;
- usually accepted as falling within the "Community service organisation" eligible category; and
- typically meet the other ATO requirements by:

  - having a physical presence in Australia
  - complying with all the substantive requirements in their governing rules
  - applying their income and assets solely for the purpose which they are established.

Further information about income tax exempt organisations can be found on the ATO website at the following link:
Does your not-for-profit need to pay income tax? | Australian Taxation Office (ato.gov.au)

Prior to 1 July 2023, an NFP organisation was not required to submit anything to the ATO to evidence this self-assessment. The ATO recommended that an NFP organisation should review their tax status once a year (or when there was a major change to the organisation's structure or activities) using a review worksheet available from the ATO website. The completed review worksheet was to be submitted to the organisation's Board for approval and then retained with the organisation's other records.

A copy of the review worksheet can be found 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, an NFP organisation with an active ABN that is self-assessing as income tax exempt is required to submit an annual self-review return to the ATO to remain eligible for income tax exemption.

The reasons for this change were so the ATO could ensure that NFP organisations were conducting an annual review of their tax status, and that only eligible NFP organisations were claiming an income tax exemption.

Failure to lodge the annual self-review return may result in an NFP organisation becoming ineligible for an income tax exemption (and hence becoming liable to pay income tax on their income) and penalties may apply.

The first annual self-review return will be for the 2023-2024 financial year, with the lodgement period being from 1 July 2024 to 31 October 2024.

The return will have a series of questions which will be similar in nature to those in the existing self-assessment worksheet. The ATO has released a guide on their website about how to prepare the annual self-review return, which outlines the questions that will be included in the return. This guide can be found at the following link:

[How to prepare a NFP self-review return | Australian Taxation Office (ato.gov.au)]

The return will be available for lodgement through the ATO's Online Services for Business or through a tax agent.

The lodgement of this return through the ATO's Online Services for Business can only be done by an Associate that is recorded on the organisation's ABN in the Australian Business Register (or by an authorised user added by an Associate).

STEPS TO PREPARE FOR THE LODGEMENT OF THE ANNUAL SELF-REVIEW RETURN

The following steps are involved in preparing for the lodgement of the annual self-review return:

1. Update Associates on the Club's ABN by contacting the Australian Business Register (ABR).
2. Have at least two Associates set up their personal Digital Identity using the myGovID app on a smart device.
3. Have those two Associates each connect their myGovID to the Club's ABN using the Australian Government's Relationship Authorisation Manager (RAM) service.
4. Have each of those Associates login to the ATO's Online Services for Business using their personal myGovID and familiarise themselves with the service.
5. Complete the current income tax status review worksheet to confirm that your Club is still currently self-assessing as income tax exempt.
6. Review your Club's governing documents (Constitution & By-Laws) to ensure they meet all the requirements for income tax exemption self-assessment.

More details on each of these steps is provided below.

UPDATING ASSOCIATES ON THE CLUB'S ABN

An organisation with an ABN has an obligation to maintain their ABN details on the Australian Business Register (ABR). ABN details must be updated within 28 days of becoming aware of changes.

It is important for a Club to ensure their ABN details are up to date, as only Associates on the Club's ABN are able to login to the ATO's Online Services for Business to lodge the annual self-review return (or an authorised user added by an Associate).

An Associate is a person who is a principal authority for the organisation. For a Lions Club this would include:

- A director
- A Public Officer
- An office bearer of the Club

ABN details can be updated in one of the following ways:

- Using ABR online services at the link below - this requires you to already be an Associate (or authorised contact) on the ABN, and to have your individual myGovID linked to the ABN.

Update your ABN details | ABR

- Using an authorised registered tax or BAS agent.
- Calling the ABR on 13 92 26 – this requires you to already be an Associate (or authorised contact) on the ABN. The ABR will not provide any information to a person who is not an Associate (or authorised contact) on the ABN.
- Ordering a Change of Registration Details form (publication number NAT2943) from the ATO Publication Ordering Service (Main Page (iorder.com.au)), and completing and returning the form – this form can only be signed by a person who is already an Associate or authorised contact on the ABN.

A difficulty arises where an organisation has not kept their ABN details up to date and none of the Associates and authorised contacts connected to the ABN are still involved with the organisation. In this situation, the ABR will apparently accept a completed change of registration details form accompanied by proof that demonstrates the appointment of the current Associates. This may include annual general meeting minutes, resolutions or a notification from the Club Board.

Once the ABN details have been updated, it is important that in future whenever there is a change in the office bearers of the Club, that the Associates on the Club's ABN are updated within 28 days of the change.

SETTING UP A PERSONAL DIGITAL IDENTITY USING THE MYGOVID APP

To connect to online Australian Government services, such as ABR Online Services and the ATO's Online Services for Business, it is necessary for an Associate on an ABN to set up a **personal** Digital Identity using the myGovID app.

myGovID is the Australian Government's Digital Identity app. An individual downloads it to their smart device to prove who they are when logging in to a range of government online services. It is different to a myGov account.

Information and videos about myGovID can be found at the following link:
Home | myGovID

To set up a personal Digital Identity using the myGovID app, you will need:

- A smart device – such as a mobile phone or tablet. The myGovID app is compatible with most smart devices and is only available from the Apple App Store or Google Play.
- A personal email address – as you are setting up a **personal** Digital Identity, your identity documents will be linked to the email address you choose. It **should not** be a shared, work or club email address.

The steps to set up your myGovID Digital Identity are:

1. Download myGovID app – download the app from the Apple App Store or Google Play to your smart device.
2. Enter your details – open the myGovID app on your smart device and follow the prompts. You will need to enter your full name, date of birth and a personal email address.

3. Choose your identity strength – you can set up a Basic, Standard or Strong myGovID. To access the ATO's Online Services for Business, you will need a Standard or Strong myGovID.

For a Standard identity strength, you need to enter your personal details and verify at least two of the following Australian identity documents (and your name must match on both):

- Driver's licence or learner's permit
- Passport (not more than three years expired)
- Birth certificate
- Visa (using your foreign passport)
- Citizenship certificate
- Immicard
- Medicare card

For a Strong identity strength, you need to enter your personal details and verify the following Australian identity documents (your name must match on all):

- Passport (not more than three years expired)
- One of the following – birth certificate, citizenship certificate, driver's licence (including learner's permit) or Medicare card.

For a Strong identity strength, you will also need to complete a face verification check, which is like a selfie that is compared to the photograph on your passport.

Further information and support for setting up your myGovID can be found at the following link:
How to set up | myGovID

CONNECTING A PERSONAL DIGITAL IDENTITY TO THE CLUB'S ABN

To access most Australian Government online services on behalf of an organisation, you need to link your personal myGovID to the ABN of the organisation, using an Australian Government authorisation service called Relationship Authorisation Manager (RAM).

Information about RAM can be found at the following link:
Home | Relationship Authorisation Manager

A Principal Authority needs to be the first to link their personal myGovID to the organisation's ABN using RAM. For Lions Clubs, a Principal Authority is an Associate listed on the ABN in the Australian Business Register.

A Principal Authority can link their myGovID to an ABN online using RAM, or by contacting the RAM support line.

To link to an ABN online, the Principal Authority must have an Australia passport (not more than three years expired) and have a myGovID with a Strong identity strength.

If the Principal Authority cannot link online, then they can contact the RAM support line on 1300 287 539 and complete a proof of identity check. Once confirmed, the Principal Authority will receive an email with an authorisation code and summary of the authorisation request. They can then log in to RAM to accept the request and complete linking to the ABN.

It is recommended that at least two Principal Authorities of a Club link their myGovID to the Club's ABN using RAM.

Further information and videos for linking your myGovID to an ABN using RAM can be found at the following link:
[Principal authority | Relationship Authorisation Manager]

LOGGING IN TO THE ATO'S ONLINE SERVICES FOR BUSINESS

Once a Principal Authority has linked their myGovID to an ABN, they can login to the ATO's Online Services for Business at the following link:
[Online services for business login page | Australian Taxation Office (ato.gov.au)]

The steps to login are:

1. Click "Login" on the Online Services for Business login page.
2. Enter your myGovID email address on the myGovID page that appears and click "Login".
3. You will receive a notification on your smart device. Access this notification and enter the 4-digit code that is shown on the myGovID page. This will verify your identity and you will be logged in.

One of the Principal Authorities for the Club who have linked their personal myGovID to the Club's ABN will need to login to the ATO's Online Services for Business between 1 July 2024 and 31 October 2024 and complete and lodge the first annual self-review return for the Club.

COMPLETING THE CURRENT INCOME TAX STATUS REVIEW WORKSHEET

In preparation for lodging the new annual self-review return, it is a good idea for Clubs to complete the existing ATO worksheet to review their eligibility for an income tax exemption now.
This worksheet is to support record keeping and good governance. It is not required to be submitted to the ATO.

Completing the worksheet now will provide greater certainty to the Club of income tax exemption status before the first 2023-2024 annual self-review return is due.

This worksheet can be found at the following link:
[Income tax status review worksheet for self-assessing non-profit organisations | Australian Taxation Office (ato.gov.au)]

The completed review worksheet should be submitted to the Club's Board for approval and then retained with the Club's other records.

REVIEWING THE CLUB'S GOVERNING DOCUMENTS

The ATO requires that organisations self-assessing as income tax exempt will have governing documents that set out the organisation's purposes, not-for-profit character, and requirements for how it operates and makes decisions. For Lions Clubs these documents would be the Constitution & By-Laws of the Club.

The ATO accepts an organisation as Not-For-Profit if its governing documents prevent it from distributing profits or assets for the benefit of members – both while it operates and when it winds up.

The annual self-review return includes a question about whether such not-for-profit clauses are included in the organisation's Constitution. If they are not, the organisation will be required to amend its Constitution to include them (at an AGM or specially convened General Meeting).

It is therefore essential that Lions Clubs locate and review the Club's Constitution to ensure it contains appropriate not-for-profit clauses, and purposes consistent with the Club's operations. If they are not already included, examples of such not-for-profit clauses that could be added to a Club's Constitution are as follows:

Not-for-profit clause
"NOT FOR PROFIT STATUS. The assets and income of the Club shall be applied solely in furtherance of its above-mentioned objects and no portion shall be distributed directly or indirectly to the members of the Club except as bona fide compensation for services rendered or expenses incurred on behalf of the Club."

Dissolution clause
WINDING UP OF CLUB.

(i) The Club may be wound up by its members subject to the adoption of a special resolution to wind up the Club at a General Meeting.

(ii) If the Club is wound up, following the payment of all debts and other liabilities (including the costs of winding up) any remaining assets:

a. Must not be distributed to the members or former members of the Club and;b. Subject to the requirements of Australian Law and any Australian Court Order, must be distributed to another organisation with similar purposes which is a charitable and/or not-for-profit and not carried on for the profit or personal gain of members.

(iii) In making distributions upon winding up, the Club must satisfy any obligations that apply to assets over which a trust exists."

Attachment H

DISTRICT 201 N1
2026- 2027 MANAGEMENT TEAM - CONTACT DETAILS

District Governor	**Lion Joe Pope (Lion Louise)** 8 Hollis Close Urunga NSW 2455 Email: joe.pope@lions201n1.au
1st Vice District Governor	**Lion Stuart Ritchie** 353/66-88 Fryar Road Eagelby Qld 4207 Email: stuart.ritchie@lions201n1.au
2nd Vice District Governor	
Immediate Past District Governor	**Lion Narelle Peters (PCC Lion Malcolm)** 119/1 Regatta Drive Valla Beach 2448 Email: narellegpeters@gmail.com
Cabinet Secretary	**Lion Lorraine Hemsworth (Lion Brian)** 15 Myall Street Nambucca Heads 2448 Email: cabsec.N1@lions.org.au
Cabinet Treasurer	**Lion Tim Bishop (PDG Lion Sharon)** 35 Karloo Street Forster NSW 2428 Email: tim.bishop@lions201n1.au
Constitution By-Laws Chair	**PDG Peter Mercer** 145/1 Greenmeadows Drive Port Macquarie NSW 2444 Email: peter.mercer@lions201n1.au
District Mailing Address	Lions District 201N1 PO Box 213 MACKSVILLE NSW 2447
Multiple District Office	Locked Bag 2000, NEWCASTLE NSW 2300 (Ph) 02 4940 8033 Email: admin@lions.org.au Web page: www.lionsclubs.org.au