



# **Club Treasurer's Manual**

Lions Clubs International  
District 201C2

2020-21



My congratulations to you on being elected Club Treasurer, I hope you enjoy your year.

As your Cabinet Treasurer, please contact me if you require any assistance.

Cabinet Treasurer

Lion Frank Simpson

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## **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 Chairman
- 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 of 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. In the event that you need clarification you should contact the Constitution and By-Laws Chairman of the District or the Cabinet Treasurer.

- International Association of Lions Clubs Constitution and By-Laws
- MD201 Constitution and By-Laws
- MD201 Directory
- MD201 Administration Manual
- 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 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” in excess of \$500,000 (**APRESCRIBED 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 Fairtrading 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.** i.e. it is **not legal** to sell tickets as 50c each or three for one dollar.

### **New South Wales**

Please refer to the Office of Fairtrading 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:

- a. **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.

- b. **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.
- c. **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.vcqlr.vic.gov.au](http://www.vcqlr.vic.gov.au)



## **Banks**

Banking regulations and practises may affect the manner in which you conduct your affairs, such as:

- a. 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'.
- b. 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 Bankings**

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 & 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 3 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. Currently the International Dues are US\$43.00 per member per year, US \$21.50 per Family member per year and NIL for life members and are payable half yearly.

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 Currently are \$44.60 (2019/2020). Then will increase by The Consumer Price Index( All Groups) from the 1<sup>st</sup> of July each year.

Amounts for the year 2019/2020 were:

Multiple District Dues *	per member	44.60
Multiple District Directories(Actual per member Cost) Charged directly to club**		
Directors and Officers Indemnity per member Cover		3.00
Public Relations & Information Fund	per member	2.53
Youth Exchange Fund	per member	2.75
Lioness Programme Contribution	per Lioness	5.50
Leo Fund	per member	1.65
MD Projects Promotion Fund	Per member	3.30
Youth of the year fund	Per member	2.50

This amount will be split and billed half yearly in July and January based on member numbers as per the MyLCI membership reports for the months of June and December and will be part of the account including District 201C2 dues submitted to each Club by the Cabinet Treasurer. Family member adjustment of \$22.30 will only be made if Australia's membership exceeds 27,000 members as at the end of June each year.

### **Multiple District Directories**

Clubs submit required numbers of directories – either in paper format or CD - to the Multiple District lions Shop in February each year.

\*\*In 2020 each club will be charged for directories & cd's that they have order and will be billed directly from multiple District. Payment will be required to be made directly to Multiple District Office.

**District 201C2 Dues**

Annual dues are currently \$31.40. As approved at the District convention held in September 2018. Then from the 1/07/2020 will increase by the CONSUMER PRICE INDEX ( All Groups ) as at the end of the March Quarter ending 31/03/2020.

The dues for 2018-2019 were:

District Dues*	per member	31.40
Which includes an amount of \$3.00 per per member member for District Officers Reimbursement Fund (BL3.5)		
<b>Total</b>		<b>31.40</b>
District Fares Equalisation***	Per member	2.00
District Activities Fund**	per member	2.00
<b>Total District Dues</b>	<b>per member</b>	<b>35.40</b>

\*This amount will be billed half yearly in July and January based on member numbers as per the M&M reports for the months of June and December.

\*\*This will be included in the January half yearly billing and may be paid from the Club Activities Account. It is to assist District defray the costs of conducting a number of activities including Youth of the Year, Youth Exchange etc.

\*\*\*The Fares Equalisation for the period 2020/2021 will be charged out to individual clubs in the January half year billing period and will be paid from the clubs administration Account.

**Voluntary Contributions**

LCIF	per member	1.00
ALF	per member	1.00
Multiple District Projects and Activities Fund	per member	1.00
Skin Cancer Screening Project	Per member	5.00
Prostate Cancer Awareness	Per Club	50.00
PNG Fund	per member	0.50

A \$1.00 donation in respect of each member will be requested for each of our two charitable foundations each year. 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)
- In addition, there is a request for \$1.00 per member for MD Projects and Activities Fund.

**FOR THOSE CLUBS WHO WISH TO PAY DISTRICT & MD DUES VIA THE INTERNET PLEASE DO SO IF YOU WISH. Details of the District’s banks 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

023910840

**\*\*PLEASE NOTE IF YOU TAKE THIS OPTION UP PLEASE ENSURE YOU EMAIL THE DETAILS TO THE DISTRICT TREASURER WHEN DOING SO. THIS WILL ENABLE THE TREASURER TO KEEP TRACK OF THE PAYMENTS BEING RECEIVED INTO THE DISTRICT'S BANK ACCOUNTS.**

### **Other Items**

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

## Insurances

Several compulsory insurances have been arranged to safeguard Lions members and partners participation in Club projects. The amounts for 2019-2020 were:

Fidelity Bond	per club	22.00
Club Property insurance	per club	16.50
Personal Accident Insurance (full year)		
a. Members**	per member	6.60
b. Lioness members**	per Lioness	6.60
c. Leo members**	per Leo	6.60
Workers Compensation - NSW & NT only	per member	0.40
Excess Public Liability	per member	2.20
Loss of Cash Insurance	per club	11.00

\*\* This was a one off reduction in the charge. Future charges will be based on a yearly charge of \$9.90 per member.

**Some of these expenses may be paid out of the Activities funds. The half yearly billing will separate them into the correct categories.**

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.

## Funding

**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 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 Frank Simpson  
Cabinet Treasurer – District 201C2,  
14 Brighton Road  
Glenelg SA 5045**

**DO NOT SEND ANY PAYMENTS TO AMERICA EXCEPT WHEN PAYING BY CREDIT CARD (VISA, MASTERCARD, DISCOVER & AMEX & PAYPAL).**

**Club Treasurers with a valid MyLCI User ID and Password, Log onto MyLCI, choose CLUB STATEMENT AND PAY NOW facility. Your credit card will be required.**

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:**

- a. Which is not in “status quo or financial suspension”,
- b. Which operates in accordance with the provisions of the international
- c. Constitution and By-Laws and International Board Policy;

Which has:

1. District (Single, Sub-and Multiple) dues and fees paid in full; and
2. No unpaid balance of International dues and fees greater than US \$10; and
3. No unpaid Lions Club International account balance greater than US\$50,
4. 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 \$US50.00 owing to the International Office as at 31<sup>st</sup> March.

Payments for Melvin Jones Fellowships \$US1000.00

Life Membership \$US650.00

Contributions to LCIF and Supplies from Lions Clubs 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 district treasurer or view exchange rates on the lions international web site [www.lionsclubs.org/EN/member-center/resources/finance/resources-contact-rates.php](http://www.lionsclubs.org/EN/member-center/resources/finance/resources-contact-rates.php)

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 that an underpayment. Any overpayment will be applied towards future amounts owing. An underpayment will cause your Club to show as having an outstanding balance.

Unless you use the CREDIT CARD OPTION, All International Accounts must be posted to the Cabinet Treasurer in AUSTRALIAN Dollars by separate cheque made payable to “Lions Clubs International”.

**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.**

### ***Multiple District 201***

- a. 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**.



- b. 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**.

### ***Insurances***

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 & 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, Mints and Cookies**

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 Chairman so that they –

- a. 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 Chairman.
- b. Ensure that the balance of stock agrees with the paper records regularly
- c. Collects the money from members as early as possible and issues a receipt immediately.
- d. Banks the proceeds (or hands the money collected to the Treasurer) as soon as possible
- e. Sets of receipts against cakes issued records
- f. 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.

## **Insurances**

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 Broker's Representative:-

PDG BOB KOROTCOFF

14 DOVER COURT

DOVER GARDENS SA 5048

Phone: - M 0418831426

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

Insurances may be considered under 4 headings.

- a. 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.
- b. 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.
- c. Not covered by Lions. Arrangements are all "other risks". Refer MD201 Directory.
- d. Any club who requires information about SAFTEY and RISK MANAGEMENT should initially refer to the LIONS SAFTEY & RISK MANAGEMENT MANUAL. Further information can be obtained from the "Lions Safety & Risk management Consultant. Details being:

LION GARRY BATES

52 MURRAY STREET

PITTSWORTH QLD 4356

Phone: ( M ) 0408674770

Email: [b.garry@outlook.com](mailto:b.garry@outlook.com)

## **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 to Cabinet Treasurer*

*Separate cheque payable to Lions Clubs International or*

*Direct Credit Card Payment*

### *Multiple District 201 Accounts*

*Pay bills from Newcastle to that office.*

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

*Post to the Cabinet Treasurer*

*Cheques payable to Lions District 201C2*

*Note :- Always send the 'tear off slip' or copy with your remittance.*

## **Assistance**

My congratulations to you on being elected Club Treasurer, it is an important position. Please remember that assistance with any problem is only as far away as your telephone.

**Cabinet Treasurer**

**Lion Frank Simpson**

**14 Brighton Road, Glenelg SA 5045**

**Tel: (08) 8376 3650 M: 0435 932 580**

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