

LIONS CLUBS INTERNATIONAL MD105 A GIFT FOR LIVING

England & Wales · Charity number 1070418

Details

Other names LIONS CLUBS INTERNATIONAL A GIFT FOR LIVING

Status Registered

Legal form Trust

Registered 1998-07-07

Register [View on the Charity Commission register](#)

Contact

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Crookham Village
Fleet
Hampshire
GU51 5FG

Phone 01252 957246

Email lindapicton@lionsclubs.co.uk

Website <http://lcimd105-agiftforliving.org.uk/>

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR ANY PURPOSE WHICH IS CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES BUT WHICH IS OF AN INTERNATIONAL NATURE.

Activities: Receive funds from Lions Clubs in Britain Isles, Canada, Romania and United States of America and allocate to medical resources in The Balkans. Support to health and wellbeing of 40 orphaned children Uganda

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- **Area of benefit:** INTERNATIONAL
- Bosnia And Herzegovina
- Kosovo
- Montenegro
- Serbia
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£37,062	£17,957	-	-
2024-06-30	£24,083	£0	-	-
2023-06-30	£3,503	£17,955	-	-
2022-06-30	£2,230	£17,217	-	-
2021-06-30	£7,836	£7,268	-	-
2020-06-30	£9,911	£4,823	-	-

Trustees

Name	Role	Appointed
GEORGE PHILIP GOODIER		2015-07-01
Geoffrey Michael Alfred Leeder		2015-07-01
JOHN BUSH BA FCCA		
Linda Christine Picton		2020-01-24
PHILIP NATHAN MBE		
RICHARD KEITH MORRIS		2026-04-30

LIONS CLUBS INTERNATIONAL MD105 A GIFT FOR LIVING

England & Wales - Charity number 1070418

Accounts

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

Company Registration No. (England and Wales)

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P N Burnett
Mr G M A Leeder
Mr P C Nathan MBE
Mr G P Goodier
Mr D J Reynolds
Mr N P Martin
Mrs L A Clark

Charity number

1181428

Principal address

257 Alchester Road South
Kings Heath
Birmingham
West Midlands
B14 6DT

Independent examiner

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Bankers

Lloyds Bank
120 Lewisham High Street
Lewisham
London
SE13 6JG

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

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LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the Foundation are the relief of sickness and preservation and protection of health by:

1. Supporting research into brain tumours and paediatric cancers and the dissemination of the useful results of such research for the public benefit
2. Providing or assisting in the provision of laboratories and equipment for the purposes of brain tumour and paediatric cancer research
3. Relieving the needs and helping young people suffering from a brain tumour or paediatric cancer
4. Working with charities and other organisations to support individuals, children and families affected by a brain tumour or paediatric cancer

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance

Charitable activities

Having obtained Charity registration, in January 2019, the Foundation was formally launched at the Annual Convention of Lions Clubs International in the British Isles held in Swansea in May 2019.

On the 26th July 2019 the Trustees entered into a Partnership Agreement between Lions Clubs International of the British Isles and Brain Tumour Research, acknowledging that Brain Tumours are indiscriminate. What's more, they kill more children and adults under the age of 40 than any other cancer. Together, we are determined to change this through a partnership to positively impact and improve the lives of children affected by brain tumours.

The war in the Ukraine and the continuing 'cost of living' crisis has led to fundraising difficulties for many charities and we are indebted to those Lions Clubs and individuals who continue to support the Appeal in these challenging times, however, the income generated and received has been well short of expectations, as a direct consequence.

I am pleased to acknowledge the hard work, dedication and commitment of those individuals who have worked to bring us to this point. We are very much aware, from the stories we have been told by Lions from across the British Isles that, every day, lives are being devastated and many people are living without hope.

We are determined to contribute to changing this: we have accepted the challenge, though do not underestimate its magnitude in the world in which we live.

Fundraising activities

Recent years, including the year under review, have been challenging for the entire charity sector, with ongoing austerity, wider financial uncertainty, increased media scrutiny, new regulations, and high-profile allegations of misconduct. We want to be a leader in good fundraising practice, ensuring our supporters are treated fairly and with respect.

Financial review

The finances of the trust operated on a sound basis through previously established bank accounts. Income and donations, in the year income from operations totalled £66,849.

During the year, the trust maintained a tight control over its cashflow and projected expenditure. The Trustees are acutely aware of the financial risks and review the cash flow at least monthly.

At the year end the reserves consisted of restricted funds totaling £14,872 and unrestricted general fund of £20,596.

Reserves policy

The Trustees are required to set a policy regarding the reserves requirements in order to help ensure sustainability of the charity in the event that income decreases, to ensure that costs can continue to be met and the charity continue with its day-to-day activities with limited disruption. The Trustees would endeavor to maintain 3 - 6 months' worth of running costs within general funds, however, the first five years operations cannot be considered 'typical' years, the level of ongoing costs required needs to be established. Once this level is set the Trustees will endeavor to set reserves at this amount, after accounting for restricted funds held and anything above this level can then be paid out as grants, unless ringfenced for other purposes.

Plans for future periods

As noted above the charity will continue with its programme, accepting that the restrictions referred to will inevitably lead to a longer period of fundraising.

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P N Burnett
Mr G M A Leeder
Mr P C Nathan MBE
Mr G P Goodier
Mr D J Reynolds
Mr N P Martin
Mrs L A Clark

Recruitment and appointment of new trustees

1.1 Apart from the first charity trustees, every appointed trustee will be appointed for a term not exceeding four years by a resolution passed at a properly convened meeting of the charity trustees.

1.2 In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

1.3 Before appointing any trustees, the charity trustees for the time being must obtain the prior written approval to the proposed appointments from the Council Chairman (or the person acting as Council Chairman for the time being).

Decision making

The Trustees will seek to develop a professional, well managed and proactive charity in line with good business practice.

Trustees oversee governance, agree strategy and the direction of the Charity, they approve financial accounts, budgets and reserves and approve research grants and risk management policies.

The Trustees actively review the major risks that the Foundation faces and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees examine operational and business risks faced by the Foundation and confirm that these are kept under regular review.

The trustees' report was approved by the Board of Trustees.



Mr P C Nathan MBE

Trustee

Date: **26/03/2026**

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

I report to the trustees on my examination of the financial statements of LCI MD105 Brain Tumour & Paediatric Cancer Foundation (the charity) for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

P. Buck

Peter Buck FCA DChA
Champion TLL Limited

7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Dated: 26/03/2026

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	-	59,769	59,769	-	34,683	34,683
Other trading activities	3	6,822	-	6,822	2,690	2,723	5,413
Investments	4	258	-	258	338	-	338
Total income		7,080	59,769	66,849	3,028	37,406	40,434
Expenditure on:							
Charitable activities	5	3,662	60,000	63,662	-	52,681	52,681
Total expenditure		3,662	60,000	63,662	-	52,681	52,681
Net income/(expenditure) and movement in funds		3,418	(231)	3,187	3,028	(15,275)	(12,247)
Reconciliation of funds:							
Fund balances at 1 July 2024		17,178	15,103	32,281	14,150	30,378	44,528
Fund balances at 30 June 2025		20,596	14,872	35,468	17,178	15,103	32,281

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	2,343		3,706	
Cash at bank and in hand		35,250		30,040	
		<u>37,593</u>		<u>33,746</u>	
Creditors: amounts falling due within one year	12	(2,125)		(1,465)	
Net current assets			35,468		32,281
			<u><u>35,468</u></u>		<u><u>32,281</u></u>
The funds of the charity					
Restricted income funds	13		14,872		15,103
Unrestricted funds	14		20,596		17,178
			<u>35,468</u>		<u>32,281</u>
			<u><u>35,468</u></u>		<u><u>32,281</u></u>

The financial statements were approved by the trustees on 26/03/2026



Mr P C Nathan MBE
Trustee



Mr G P Goodier
Trustee

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

LCI MD105 Brain Tumour & Paediatric Cancer Foundation is an unincorporated charity which is controlled by its governing document, a Deed of Trust.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies (Continued)

1.8 Taxation

The charity is exempt from tax on its charitable activities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Donations and gifts	59,769	34,683

3 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising events	1,481	-	1,481	1,755	-	1,755
Sponsorships and social lotteries	4,892	-	4,892	-	2,723	2,723
Other income	449	-	449	935	-	935
Other trading activities	6,822	-	6,822	2,690	2,723	5,413

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	258	338

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

5 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Postage, stationery and design	228	240
Independent examination fee	1,140	1,140
250 Club	2,294	1,301
	<u>3,662</u>	<u>2,681</u>
Grant funding of activities (see note 6)	60,000	50,000
	<u>63,662</u>	<u>52,681</u>
Analysis by fund		
Unrestricted funds	3,662	-
Restricted funds	60,000	52,681
	<u>63,662</u>	<u>52,681</u>

6 Grants payable

	2025 £	2025 £
Grants to institutions:		
Brain Tumour Research	60,000	50,000
	<u>60,000</u>	<u>50,000</u>

-

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,250	1,140
	<u>1,250</u>	<u>1,140</u>

8 Trustees

There were no trustees' expenses paid for the year ended 30th June 2025 (nor 2024).

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no trustees' remuneration or other benefits for the year ended 30th June 2025.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	2,343	3,706

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,125	1,465

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024 £	Incoming resources £	Resources expended £	At 30 June 2025 £
Donations	15,103	59,769	(60,000)	14,872
Previous year:				
	At 1 July 2023 £	Incoming resources £	Resources expended £	At 30 June 2024 £
Donations	30,378	37,406	(52,681)	15,103

The restricted fund balance relates to amounts to be paid out in future grants for brain tumour research.

LCI MD105 BRAIN TUMOUR & PAEDIATRIC CANCER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
General funds	17,178	7,080	(3,662)	20,596
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	14,150	3,028	-	17,178
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 30 June 2025:			
Current assets/(liabilities)	20,596	14,872	35,468
	<u> </u>	<u> </u>	<u> </u>
	<u>20,596</u>	<u>14,872</u>	<u>35,468</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 30 June 2024:			
Current assets/(liabilities)	17,178	15,103	32,281
	<u> </u>	<u> </u>	<u> </u>
	<u>17,178</u>	<u>15,103</u>	<u>32,281</u>
	<u> </u>	<u> </u>	<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).