

**LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION**

**(Incorporating Lions Clubs International District 105SE  
Charity Trust Fund - Registration No. 1158845/1)**

**INDEPENDENTLY EXAMINED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

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## LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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## LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2021

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<b>Trustees</b>	Mr Thomas Berry Mr Norman Anthony Skilbeck Mrs Jacqueline Robinson (resigned 14 July 2020) Mr Philip Alan Robinson (resigned 14 July 2020) Mr David William Butler Mr Ian David Forbes Mr Stephen John Coe (resigned 30 June 2021) Mr Paul Victor Dedman Mr David John Skinner Mr Rizvi Rawoof Mrs Wendy Jennifer Cattaway (appointed 1 July 2021)
<b>Charity registered number</b>	1158845
<b>Principal office</b>	27 Pritchard Drive Hawkinge Folkestone Kent CT18 7QH
<b>Independent examiner</b>	Duncan Cochrane-Dyet MHA MacIntyre Hudson Chartered Accountants 71 New Dover Road Canterbury Kent CT1 3DZ
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ  National Westminster Bank 11 The Parade Canterbury Kent CT1 2SQ  Barclays Bank 9 St George's Street Canterbury Kent CT1 2JX

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## **LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021**

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The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2020 to 30 June 2021.

#### **Objectives and activities**

##### **a. Policies and objectives**

The charity supports projects and charities which fall within its charitable objects. It has a particular focus on helping those in poverty, helping those who are visually impaired, promoting good eye health, children, disaster relief and providing facilities in the interests of physical and social welfare to benefit communities at a local, national and international level. The trustees have discretion as to who benefits from the charity's support and review their grant-making policies and appeals every year. Some grants are committed for a number of years in advance (funds permitting). Others are made as required (e.g. disaster relief).

The Trust continues to operate to the public benefit both in the United Kingdom and Internationally either through direct grants or in partnership with other Charities. The Trustees confirm that they have complied with Section 4 of the Charities Act 2011 in having due regard for the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

Our support to Schools in the South-east in Life-skills education, together with the Lions International Blood Research Appeal, Sight-savers, UNICEF continues.

Last year we commenced an appeal to develop a scanner which, when in service, will be able to identify serious head injuries at the accident site. The scanner has been purchased and is undergoing medical evaluation which has been delayed by the recent pandemic.

Last year in February 2020, we launched an appeal to provide a replacement car for Air Ambulance Kent Sussex Surrey who reported to our convention that the two Volvos we donated in 2015 have had very heavy use and it was to plan for their replacement. We are pleased to report that despite the pandemic, our appeal was well supported and in October 2020 a new rapid response vehicle as delivered to the Air Ambulance.

Our support for ROAR, a programme in which schools are sponsored and supported financially by Lions Clubs continues. Due to the pandemic we ran this programme as a virtual event, which under Personal, Social and Health Education-PSHE events was very successful, and this format will probably be used in the future. The primary purpose of this programme is to provide children with an inspirational and educational programme of work which is both competitive and fun to do.

#### **Financial review**

##### **a. Going concern**

The trustees have reviewed the charity's forecasts and projects, and, in particular have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and the overall economy remains uncertain, the trustees are confident that the charity will be able to remain operational throughout the pandemic.

With a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, the charity continues to adopt the going concern basis in preparing its financial statements.

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## LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

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#### **b. Reserves policy**

The reserves of the Charity are held in restricted funds or funds awaiting the Trustees decision for their disposal. The Trustees monitor projects on an individual basis to ensure there are sufficient reserves held to meet future project costs and the Charity's legal obligations.

#### **c. Review of financial transactions**

During the year ended 30 June 2021, income received aggregated £56,704 (2020 - £94,507); Gross expenditure aggregated £92,193 (2020 - £81,521). As shown in the statement of financial activities, the overall deficit for the year amounts to £35,489 (2020: £12,986 surplus). The total funds carried forward at the year end amount to £93,451 (2020 - £128,940), of which £57,145 (2020 - £90,831) are held for restricted purposes.

#### **d. Principal risks and uncertainties**

The Trustees have examined the major strategic and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to minimize these risks. As part of this process, the District has appointed officers to ensure the District's compliance with legislation concerning the protection of vulnerable persons, and maintain a preview of its insurance policies.

### **Structure, governance and management**

#### **a. Constitution**

The Lions Clubs International District 105SE Charity Foundation is a registered charity, registered charity number 1158845. The Trust is constituted by a Deed of Trust dated the 10 October 2014. The Foundation is a Charitable Incorporated Organisation.

On the 18 May 2015 the Trustees of Lions Clubs International District 105SE Charity Trust agreed to transfer the assets of the Charity Trust into Lions Clubs 105SE Charity Foundation and the Trustees of the Foundation accepted the assets as restricted/and or endowment funds as directed by the donors.

The Charity Commission at the request of the Trustees of both Charities linked the Charities on the 14 October 2015.

The effect of this linking is that:

- the Charities are registered under a single registration number.
- the Trustees are required to prepare a single set of accounts for the reporting Charity and the linked Charity.

The Charity Commission approved the resolution by the members to amend the Constitution on the 15 April 2021. The amendment included registering the working names of the Foundation to include 'The South East Lions Clubs Foundation' and 'Lions Giving' and added the requirement that the Trustees must be Lions.

#### **b. Organisational structure and decision-making policies**

The Trustees who have served during the year are set out on page 1. The Trustees are appointed annually under the terms of the Foundation Deed. Trustee meetings are held periodically during the year. The Trustees amount of remuneration or expenses received during the year was £Nil (2020- £Nil).

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

*Thomas Berry*

**Mr Thomas Berry**  
Charities Treasurer - District 105SE

Date: 29/11/2021

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## LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2021

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#### Independent examiner's report to the Trustees of Lions Clubs International District 105SE Charity Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2021.

#### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 30 November 2021

Duncan Cochrane-Dyet BSc BFP FCA

MHA MacIntyre Hudson  
Canterbury  
United Kingdom

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**LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2021**

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	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and voluntary income	4	2,629	54,055	56,684	94,354
Investment income	5	20	-	20	153
		<u>2,649</u>	<u>54,055</u>	<u>56,704</u>	<u>94,507</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Raising funds	6	-	-	-	364
Charitable activities	7	14,671	77,522	92,193	81,157
		<u>14,671</u>	<u>77,522</u>	<u>92,193</u>	<u>81,521</u>
<b>Total expenditure</b>					
<b>Net (expenditure)/income</b>		(12,022)	(23,467)	(35,489)	12,986
Transfers between funds	13	10,219	(10,219)	-	-
		<u>(1,803)</u>	<u>(33,686)</u>	<u>(35,489)</u>	<u>12,986</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		38,109	90,831	128,940	115,954
Net movement in funds		(1,803)	(33,686)	(35,489)	12,986
		<u>36,306</u>	<u>57,145</u>	<u>93,451</u>	<u>128,940</u>
<b>Total funds carried forward</b>					

The Statement of financial activities includes all gains and losses recognised in the year and the prior year.

The notes on pages 8 to 18 form part of these financial statements.



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## LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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### BALANCE SHEET AS AT 30 JUNE 2021

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	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		96,541	132,001
		<u>96,541</u>	<u>132,001</u>
Creditors: amounts falling due within one year	12	(3,090)	(3,061)
		<u></u>	<u></u>
<b>Net current assets</b>		<b>93,451</b>	<b>128,940</b>
		<u></u>	<u></u>
<b>Total net assets</b>		<b>93,451</b>	<b>128,940</b>
		<u><u></u></u>	<u><u></u></u>
<b>Charity funds</b>			
Restricted funds	13	57,145	90,831
Unrestricted funds	13	36,306	38,109
		<u></u>	<u></u>
<b>Total funds</b>		<b>93,451</b>	<b>128,940</b>
		<u><u></u></u>	<u><u></u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Thomas Berry*

**Mr Thomas Berry**  
Charities Treasurer - District 105SE

Date: 29/11/2021

The notes on pages 8 to 18 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**1. General information**

Lions Club International is an unincorporated charity registered in England and Wales. The address of the registered office is given on page 1 of these financial statements. The nature of the charity's operations and principal activities are to support disaster relief and to support projects which meet its objectives mainly in South-east England.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Lions Clubs International District 105SE Charity Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

**2.2 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that with government support packages available and projected income and expenses, the charity will continue in operational existence with sufficient resources to be able to continue as a going concern.

**2.3 Income**

Donations and voluntary income are recorded as received from the source donors on a cash basis. Donations paid out are recorded on the basis of the irrevocable commitment of the requirement of the Trustees to make the payment. The District Charity Trust Fund does not have contractually binding agreements for the level of donations that it makes.

**2.4 Expenditure**

All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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## LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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#### 3. Critical accounting estimates and areas of judgement

No key judgements (apart from those involving estimates as disclosed in the notes above) have been made in the process of applying the above accounting policies.

#### 4. Donations and voluntary income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Youth programmes	-	13,804	13,804	28,160
South East Programmes	-	22,038	22,038	26,180
Disaster relief	-	-	-	5,304
International & humanitarian aid grants	-	5,050	5,050	13,633
Health and disability grants	-	4,313	4,313	5,253
Lions club international foundation donations	-	8,850	8,850	13,943
Other donations	2,629	-	2,629	1,881
<b>Total 2021</b>	<b>2,629</b>	<b>54,055</b>	<b>56,684</b>	<b>94,354</b>
<i>Total 2020</i>	<i>1,881</i>	<i>92,473</i>	<i>94,354</i>	

#### 5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest receivable	20	20	153
<i>Total 2020</i>	<i>153</i>	<i>153</i>	

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## LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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#### 6. Expenditure on raising funds

##### Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Raising funds	-	-	364
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2020</i>	<u>364</u>	<u>364</u>	

#### 7. Analysis of expenditure on charitable activities

##### Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	14,671	77,522	92,193	81,157
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2020</i>	<u>8,010</u>	<u>73,147</u>	<u>81,157</u>	

#### 8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	86,311	5,882	92,193	81,157
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2020</i>	<u>76,975</u>	<u>4,182</u>	<u>81,157</u>	

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**LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Activities 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Youth programmes	13,983	<b>13,983</b>	23,089
South East programmes	46,326	<b>46,326</b>	11,929
Disaster relief	-	-	6,310
International & humanitarian aid grants	7,900	<b>7,900</b>	11,776
Health and disability grants	1,663	<b>1,663</b>	6,700
Lions club international foundation donations	7,650	<b>7,650</b>	13,343
Advertising and marketing	3,886	<b>3,886</b>	3,828
Unrestricted expenditure	3,750	<b>3,750</b>	-
Designated expenditure	1,153	<b>1,153</b>	-
<b>Total 2021</b>	<u>86,311</u>	<u><b>86,311</b></u>	<u>76,975</u>
<i>Total 2020</i>	<u>76,975</u>	<u>76,975</u>	

**Analysis of support costs**

	<b>Activities 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Bank charges	207	<b>207</b>	245
Accountancy fees	1,144	<b>1,144</b>	1,342
Bookkeeping costs	281	<b>281</b>	245
Legal and professional expenses	1,920	<b>1,920</b>	-
Governance costs	2,330	<b>2,330</b>	2,350
<b>Total 2021</b>	<u>5,882</u>	<u><b>5,882</b></u>	<u>4,182</u>
<i>Total 2020</i>	<u>4,182</u>	<u>4,182</u>	

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## LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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#### 9. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,330	2,350
Fees payable to the Charity's independent examiner in respect of:		
Accounts preparation services	1,144	1,342
Advisory services	281	245
	<u>2,330</u>	<u>2,350</u>

#### 10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 June 2021, no Trustee expenses have been incurred (2020 - £NIL).

#### 11. Taxation

The Foundation is a registered charity and therefore is not subject to taxation.

#### 12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Independent examiners fee	3,090	3,061
	<u>3,090</u>	<u>3,061</u>

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**LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
105 SE Development Fund	41,808	-	-	-	41,808
Lifeskills - London	1,153	-	(1,153)	-	-
	<u>42,961</u>	<u>-</u>	<u>(1,153)</u>	<u>-</u>	<u>41,808</u>
<b>General funds</b>					
General Funds	(4,852)	2,649	(13,518)	10,219	(5,502)
	<u>(4,852)</u>	<u>2,649</u>	<u>(13,518)</u>	<u>10,219</u>	<u>(5,502)</u>
<b>Total Unrestricted funds</b>	<u>38,109</u>	<u>2,649</u>	<u>(14,671)</u>	<u>10,219</u>	<u>36,306</u>
<b>Restricted funds</b>					
Youth programmes	16,250	13,804	(13,983)	(2,952)	13,119
South East Programmes	52,363	22,038	(46,326)	500	28,575
SE Community Relief Fund	3,904	-	-	(400)	3,504
Humanitarian Aid	5,432	5,050	(7,900)	577	3,159
Health & Disability Programmes	5,062	4,213	(1,663)	(124)	7,488
Lions Clubs International Foundation	7,820	8,850	(7,650)	(7,820)	1,200
Activity Alliance	-	100	-	-	100
	<u>90,831</u>	<u>54,055</u>	<u>(77,522)</u>	<u>(10,219)</u>	<u>57,145</u>
<b>Total of funds</b>	<u>128,940</u>	<u>56,704</u>	<u>(92,193)</u>	<u>-</u>	<u>93,451</u>



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**LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 July 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 June 2020 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
105 SE Development Fund	40,976	-	-	832	41,808
Lifeskills - London	1,153	-	-	-	1,153
	<u>42,129</u>	<u>-</u>	<u>-</u>	<u>832</u>	<u>42,961</u>
<b>General funds</b>					
General Funds	1,488	2,034	(8,374)	-	(4,852)
	<u>1,488</u>	<u>2,034</u>	<u>(8,374)</u>	<u>-</u>	<u>(4,852)</u>
<b>Total Unrestricted funds</b>	<u>43,617</u>	<u>-</u>	<u>(8,374)</u>	<u>832</u>	<u>38,109</u>
<b>Restricted funds</b>					
Youth programmes	12,351	28,160	(23,089)	(1,172)	16,250
South East Programmes	37,794	26,180	(11,929)	318	52,363
SE Community Relief Fund	4,910	5,304	(6,310)	-	3,904
Humanitarian Aid	3,575	13,633	(11,776)	-	5,432
Health & Disability Programmes	6,487	5,253	(6,700)	22	5,062
Lions Clubs International Foundation	7,220	13,943	(13,343)	-	7,820
	<u>72,337</u>	<u>92,473</u>	<u>(73,147)</u>	<u>(832)</u>	<u>90,831</u>
<b>Total of funds</b>	<u>115,954</u>	<u>92,473</u>	<u>(81,521)</u>	<u>-</u>	<u>128,940</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**Unrestricted funds**

General funds

The 'free reserves' after allowing for all designated funds.

**Designated funds**

105 SE Development Fund

- a) Donations made principally to support the Message in a Bottle Scheme and other projects which cannot be classified within the Trust's main headings.
- b) Donations and legacies made to the Trust for projects within the SE of England trust's main headings. In view of the nature of the donations it has been decided by the Trustees to move these funds into a designated fund for the benefit of the causes supported by the charity.

**Lifeskills - London**

This project of Lions is to provide Lifeskills Educational Materials as part of the Healthy Schools London Programme, set up by the Mayor of London. It has benefited 1,860 schools to date.

**Restricted funds**

**Youth programmes**

A range of activities including youth organisations for children and young people with disabilities and learning difficulties, and sponsored competitions including an International Youth Centre.

**South East Charitable Programmes**

- a) This Fund promotes the implementation of Lifeskills programmes, the main activities of this fund are through London Healthy Schools Programme.
- b) This fund also includes donations to the Lions Air Ambulance Nightflying programme which is helping with the Kent, Sussex and Surrey Air Ambulance Trust.
- c) Donations received for the Lions International Blood Research Appeal which is based in Kings College Hospital London.

**SE Community Relief Fund (formerly known as Disaster Relief Fund)**

Funds set aside to respond to International and Community Disasters, these funds will enable the Trust to respond and provide assistance as needed. Typical examples of the support that may be given are the provision of water purification units, tents, food, or support for emergency accommodation.

**Humanitarian Aid**

- a) Donations received for Children's and Young People's Welfare in Belarus including the refurbishment of orphanages and the provision of education equipment and materials as well as personal items for individual children.
- b) Funds collected for International programmes and projects such as Street Children, School in a Box, Edukits and Emergency Relief through UNICEF programmes.
- c) Donations made during the year to the Lions Sight Conservation Trust - Lions Sight Savers.

**Health and Disability**

- a) Donations made during the year to the Lions Sight Conservation Trust.
- b) Donations made to the MedicAlert Foundation and Water Aid. The donations made to Water Aid are used for an agreed Lions programme of Water Wells and Sanitation Projects. The donations made to MedicAlert are used to support the charity and provide funds to assist people in maintaining their MedicAlert membership.

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## LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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#### Lions Clubs International Foundation

The trust collects donations for Lions Clubs International Foundation, based in Chicago, Illinois. The foundation enables Lions Clubs throughout the world to combine donations to undertake large projects that are needed to help individual communities throughout the world and supports the core programmes of Lions: promoting health; combating disability; preserving sight and serving youth.

The Foundation also enables Lions to respond to provide a unique form of disaster relief in that we provide initial aid to those affected by the disaster and then help in the rebuilding of communities affected by building hospitals, schools and in some cases by providing long term accommodation.

#### 14. Summary of funds

##### Summary of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Designated funds	42,961	-	(1,153)	-	41,808
General funds	(4,852)	2,649	(13,518)	10,219	(5,502)
Restricted funds	90,831	54,055	(77,522)	(10,219)	57,145
	<u>128,940</u>	<u>56,704</u>	<u>(92,193)</u>	<u>-</u>	<u>93,451</u>

##### Summary of funds - prior year

	Balance at 1 July 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2020 £
Designated funds	42,129	-	-	832	42,961
General funds	1,488	2,034	(8,374)	-	(4,852)
Restricted funds	72,337	92,473	(73,147)	(832)	90,831
	<u>115,954</u>	<u>94,507</u>	<u>(81,521)</u>	<u>-</u>	<u>128,940</u>

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## LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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#### 15. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Current assets	39,396	57,145	<b>96,541</b>
Creditors due within one year	(3,090)	-	<b>(3,090)</b>
<b>Total</b>	<b>36,306</b>	<b>57,145</b>	<b>93,451</b>

##### Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	41,170	90,831	132,001
Creditors due within one year	(3,061)	-	(3,061)
<b>Total</b>	<b>38,109</b>	<b>90,831</b>	<b>128,940</b>

#### 16. Related party transactions

T. Berry is a Trustee of Ashford Lions Club (CIO) and the LCI MD 105 Foundation.