

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 2022

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

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LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2022

Trustees

Thomas Berry
Norman Anthony Skilbeck
David William Butler
Peter John Dilloway
Ian David Forbes
Paul Victor Dedman
David John Skinner
Rizvi Rawoof
Wendy Jennifer Cattaway (appointed 1 July 2021)
Lynne Ireland (appointed 21 August 2021)
Rags Sandhu (appointed 21 August 2021)
Steve Carley (appointed 30 August 2022)

**Charity registered
number**

1158845

Principal office

27 Pritchard Drive
Hawkinge
Folkestone
Kent
CT18 7QH

Independent examiner

Duncan Cochrane-Dyet
MHA MacIntyre Hudson
Chartered Accountants
Victoria Court
17-21 Ashford Road
Maidstone
ME14 5DA

Bankers

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

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2021 to 30 June 2022.

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 for the ROAR programme continues. The primary purpose of the ROAR programme is to provide children with an inspirational and educational programme of work which is both competitive and fun to do. It also provides Personal, Social and Health -PSHE-education as required nationally. ROAR has become a national on-line programme which is funded entirely by Lions Clubs supporting their local schools.

Our partnership with Air Ambulance Kent Sussex Surrey continues and we have been able to donate two Tempus Pro monitors which are used on all the patients treated by AAKSS. In addition to monitoring the patient's vital signs, the Tempus Pro Monitor allows the transmitting of live patient data, video, and audio from the scene to their remote on call consultant. As a result, accurate information of patient injuries, vital signs and administered drugs and their effect can be analysed remotely enabling remote advice to be given by a senior doctor. We are pleased to report that despite the pandemic, our appeal was well supported, and these have been delivered to the Air Ambulance.

Our project to develop a head scanner with AAKSS which, when in service, will be able to identify serious head injuries continues at the accident site. The scanner has been purchased and is undergoing medical evaluation is now continuing.

In November after taking legal advice, we opened our on-line donations platform, to the Lions clubs of Lions District 105SE, an initiative that is continuing to develop and ensures that any surplus developed by the volunteer run site can be applied for charitable purposes

Our support for the Lions International Blood Research Appeal, Sight-savers, UNICEF continues.

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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. 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.

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 2022 income received aggregated £120,588 (2021 - £56,704); Gross expenditure aggregated £142,294 (2021 - £92,193). As shown in the statement of financial activities, the overall deficit for the year amounts to £21,706 (2021: £35,489). The total funds carried forward at the year end amount to £71,745 (2021 - £93,341), of which £45,639 (2021 - £57,145) 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Structure, governance and management (continued)

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 (2021- £Nil).

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 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

Thomas Berry
Charities Treasurer - District 105SE

Date: 5th December 2022

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2022

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 2022.

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: 07 December 2022

Duncan Cochrane-Dyet BSc BFP FCA

MHA MacIntyre Hudson
Maidstone
United Kingdom

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and voluntary income	4	3,826	115,964	119,790	56,684
Trading activities	5	764	-	764	-
Investment income	6	34	-	34	20
Total income		4,624	115,964	120,588	56,704
Expenditure on:					
Raising funds	7	562	-	562	-
Charitable activities	8	13,133	128,599	141,732	92,193
Total expenditure		13,695	128,599	142,294	92,193
Net expenditure		(9,071)	(12,635)	(21,706)	(35,489)
Transfers between funds	15	(1,129)	1,129	-	-
Net movement in funds		(10,200)	(11,506)	(21,706)	(35,489)
Reconciliation of funds:					
Total funds brought forward		36,306	57,145	93,451	128,940
Net movement in funds		(10,200)	(11,506)	(21,706)	(35,489)
Total funds carried forward		26,106	45,639	71,745	93,451

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

The notes on pages 8 to 19 form part of these financial statements.

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

**BALANCE SHEET
AS AT 30 JUNE 2022**

	Note	2022 £	2021 £
Current assets			
Debtors	13	6,187	-
Cash at bank and in hand		72,053	96,541
		<u>78,240</u>	<u>96,541</u>
Creditors: amounts falling due within one year	14	(6,495)	(3,090)
Net current assets		<u>71,745</u>	<u>93,451</u>
Total assets less current liabilities		<u>71,745</u>	<u>93,451</u>
Total net assets		<u><u>71,745</u></u>	<u><u>93,451</u></u>
Charity funds			
Restricted funds	15	45,639	57,145
Unrestricted funds	15	26,106	36,306
Total funds		<u><u>71,745</u></u>	<u><u>93,451</u></u>

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

Thomas Berry

.....
Thomas Berry

Date: 5th December 2022

The notes on pages 8 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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

Investment income is recorded when receivable.

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.

The Charity receives trading income from management and transaction fees it charges on donations received via the Lions Giving platform for donations that are passed onto the relevant clubs net of the fees.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

2. Accounting policies (continued)

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.

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 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 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.

2.8 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

2. Accounting policies (continued)

2.9 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.

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 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Youth programmes	-	12,515	12,515	13,804
South East Programmes	-	27,949	27,949	22,038
Disaster relief	-	220	220	-
International & humanitarian aid grants	-	18,210	18,210	5,050
Health and disability grants	-	10,496	10,496	4,313
Lions club international foundation donations	-	46,574	46,574	8,850
Other donations	3,826	-	3,826	2,629
Total 2022	3,826	115,964	119,790	56,684
<i>Total 2021</i>	<i>2,629</i>	<i>54,055</i>	<i>56,684</i>	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

5. Income from trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Management fees from Lions Giving	764	764	-

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest receivable	34	34	20
<i>Total 2021</i>	20	20	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Cost of fundraising - website costs	562	562	-

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	<i>Total funds 2021 £</i>
Charitable activities	13,133	128,599	141,732	92,193
<i>Total 2021</i>	14,671	77,522	92,193	

9. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charitable activities	132,965	8,767	141,732	92,193
<i>Total 2021</i>	86,311	5,882	92,193	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Youth programmes	14,830	14,830	13,983
South East programmes	41,462	41,462	46,326
International & humanitarian aid grants	11,943	11,943	7,900
Health and disability grants	12,705	12,705	1,663
Lions club international foundation donations	47,659	47,659	7,650
Advertising and marketing	2,872	2,872	3,886
Unrestricted expenditure	-	-	3,750
Designated expenditure	1,494	1,494	1,153
Total 2022	<u>132,965</u>	<u>132,965</u>	<u>86,311</u>
<i>Total 2021</i>	<u>86,311</u>	<u>86,311</u>	

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Bank charges	362	362	207
Accountancy fees	1,069	1,069	1,144
Bookkeeping costs	298	298	281
Legal and professional expenses	4,770	4,770	1,920
Governance costs	2,268	2,268	2,330
Total 2022	<u>8,767</u>	<u>8,767</u>	<u>5,882</u>
<i>Total 2021</i>	<u>5,882</u>	<u>5,882</u>	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

10. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,268	2,330
Fees payable to the Charity's independent examiner in respect of:		
Accounts preparation services	1,069	1,144
Advisory services	298	281
	<u>2,268</u>	<u>2,330</u>

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 June 2022, no Trustee expenses have been incurred (2021 - £NIL).

12. Taxation

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

13. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	6,187	-
	<u>6,187</u>	<u>-</u>

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors	3,158	-
Independent examiners fee	3,337	3,090
	<u>6,495</u>	<u>3,090</u>

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Unrestricted funds					
Designated funds					
105 SE Development Fund	41,808	-	(1,494)	(16,822)	23,492
General funds					
General Funds	(5,502)	4,624	(12,201)	15,693	2,614
Total Unrestricted funds	36,306	4,624	(13,695)	(1,129)	26,106
Restricted funds					
Youth programmes	13,119	12,515	(14,830)	(217)	10,587
South East Programmes	28,575	27,949	(41,462)	-	15,062
SE Community Relief Fund	3,504	220	-	-	3,724
Humanitarian Aid	3,159	18,210	(11,943)	-	9,426
Health & Disability Programmes	7,488	10,296	(12,705)	346	5,425
Lions Clubs International Foundation	1,200	46,574	(47,659)	1,000	1,115
Activity Alliance	100	200	-	-	300
	57,145	115,964	(128,599)	1,129	45,639
Total of funds	93,451	120,588	(142,294)	-	71,745

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2020</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Balance at 30 June 2021</i> £
Unrestricted funds					
Designated funds					
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>
General funds					
General Funds	<u>(4,852)</u>	<u>2,649</u>	<u>(13,518)</u>	<u>10,219</u>	<u>(5,502)</u>
Total Unrestricted funds	<u>38,109</u>	<u>2,649</u>	<u>(14,671)</u>	<u>10,219</u>	<u>36,306</u>
Restricted funds					
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>
Total of funds	<u>128,940</u>	<u>56,704</u>	<u>(92,193)</u>	<u>-</u>	<u>93,451</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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 rust'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.

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.

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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.

16. Summary of funds

Summary of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Designated funds	41,808	-	(1,494)	(16,822)	23,492
General funds	(5,502)	4,624	(12,201)	15,693	2,614
Restricted funds	57,145	115,964	(128,599)	1,129	45,639
	<u>93,451</u>	<u>120,588</u>	<u>(142,294)</u>	<u>-</u>	<u>71,745</u>

Summary of funds - prior 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>

LIONS CLUBS INTERNATIONAL DISTRICT 105SE CHARITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	32,601	45,639	78,240
Creditors due within one year	(6,495)	-	(6,495)
Total	26,106	45,639	71,745

Analysis of net assets between funds - prior year

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

18. Related party transactions

During the year, donations amounting to £720 were received from Ashford Lions Club of which T Berry is also a trustee. All donations were received under normal conditions in line with the Charity's operations.

Donations amounting to £967 were paid to Lions Club International Multiple District 105 Charity Trust to provide funding for their usual operations, of which T Berry is also a trustee.

Total donations of £880 were received from Brighton Lions Club Charity Trust Fund during the period towards the various projects of the Charity, of which P Dilloway is also a trustee.

Donations amounting to £3,110 were received from Caterham, Oxted and Godstone Lions Club, of which N Skilbeck is also a trustee. These were paid to the Charity under normal conditions to provide funding for their usual operations.