

LIONS CLUBS INTERNATIONAL DISTRICT 105SE 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 2023

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

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LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2023

Trustees	Thomas Berry Norman Anthony Skilbeck David William Butler Peter John Dilloway (resigned 30 June 2023) Ian David Forbes (resigned 30 June 2023) Paul Victor Dedman, Chairman David John Skinner Rizvi Rawoof Wendy Jennifer Cattaway Lynne Ireland Rags Sandhu Steve Carley (appointed 30 August 2022) Chandra Kumar (appointed 11 July 2023) Howard Patrick Lee (appointed 1 July 2023)
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Charity registered number	1158845
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Principal office	27 Pritchard Drive Hawkinge Folkestone Kent CT18 7QH
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Independent examiner	David Boosey MHA Chartered Accountants Victoria Court 17-21 Ashford Road Maidstone ME14 5DA
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Bankers	Barclays Bank 9 St George's Street Canterbury Kent CT1 2JX National Westminster Bank 11 The Parade Canterbury Kent CT1 2SQ
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LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2022 to 30 June 2023.

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 partnership with Air Ambulance Kent Sussex Surrey continues and we were able to replace seven highly portable VScan Air hand-held ultrasound units.

The VScan Air ultrasounds are heavily used by the Air ambulance medical teams, enabling a non-invasive scan of a patient's body, helping them to make a quick and accurate diagnosis. For example, it can be seen if a patient has blood in their abdomen or if their lungs have collapsed, which can determine which immediate interventions are required as well as the overall clinical management and onward care.

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

Our support for the ROAR programme continues with 38 schools being supported this year. 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 is now a national online programme which is funded entirely by Lions Clubs supporting their local schools.

Our development of an on-line donation's platform, for the Lions clubs of Lions District 105SE, continues together with support for the Lions International Blood Research Appeal, Sight-savers, UNICEF.

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

Financial review

a. Going concern

The trustees have reviewed the charity's forecasts and projects. 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 2023 income received aggregated £115,834 (2022 - £120,588); Gross expenditure aggregated £123,389 (2022 - £142,294). As shown in the statement of financial activities, the overall deficit for the year amounts to £7,555 (2022 - £21,706). The total funds carried forward at the year end amount to £64,190 (2022 - £71,745), of which £49,366 (2022 - £45,639) 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 2023

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 (2022- £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
Trustee

Date: 7th Feb 2024

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2023

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

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2023.

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: 14th February 2024

David Boosey BA(Hons) CA

MHA
Maidstone
United Kingdom

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and voluntary income	4	2,458	110,194	112,652	119,790
Trading activities	5	2,886	-	2,886	764
Investment income	6	296	-	296	34
Total income		5,640	110,194	115,834	120,588
Expenditure on:					
Raising funds	7	6,325	-	6,325	562
Charitable activities	8	10,257	106,807	117,064	141,732
Total expenditure		16,582	106,807	123,389	142,294
Net (expenditure)/income		(10,942)	3,387	(7,555)	(21,706)
Transfers between funds	15	(340)	340	-	-
Net movement in funds		(11,282)	3,727	(7,555)	(21,706)
Reconciliation of funds:					
Total funds brought forward		26,106	45,639	71,745	93,451
Net movement in funds		(11,282)	3,727	(7,555)	(21,706)
Total funds carried forward		14,824	49,366	64,190	71,745

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

The notes on pages 8 to 20 form part of these financial statements.

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

BALANCE SHEET AS AT 30 JUNE 2023

	Note	2023 £	2022 £
Current assets			
Debtors	13	7,084	6,187
Cash at bank and in hand		61,019	72,053
		<u>68,103</u>	<u>78,240</u>
Creditors: amounts falling due within one year	14	(3,913)	(6,495)
Net current assets		<u>64,190</u>	<u>71,745</u>
Total net assets		<u><u>64,190</u></u>	<u><u>71,745</u></u>
Charity funds			
Restricted funds	15	49,366	45,639
Unrestricted funds	15	14,824	26,106
Total funds		<u><u>64,190</u></u>	<u><u>71,745</u></u>

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

Thomas Berry

.....
Thomas Berry
Trustee
Date: 7th Feb 2024

The notes on pages 8 to 20 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 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 available funds and projected income and expenditure, 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 2023**

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.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2. Accounting policies (continued)

2.10 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 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Youth programmes	-	12,434	12,434	12,515
South East Programmes	-	29,356	29,356	27,949
Disaster relief	-	2,200	2,200	220
International & humanitarian aid grants	-	11,287	11,287	18,210
Health and disability grants	-	6,636	6,636	10,496
Lions club international foundation donations	-	48,281	48,281	46,574
Other donations	2,458	-	2,458	3,826
Total 2023	<u>2,458</u>	<u>110,194</u>	<u>112,652</u>	<u>119,790</u>
<i>Total 2022</i>	<u>3,826</u>	<u>115,964</u>	<u>119,790</u>	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

5. Income from trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Management fees from Lions Giving	2,886	2,886	764
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	764	764	
	<hr/>	<hr/>	

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Bank interest receivable	296	296	34
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	34	34	
	<hr/>	<hr/>	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Cost of fundraising - website costs	6,325	6,325	562
<i>Total 2022</i>	562	562	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total funds 2022 £
Charitable activities	10,257	106,807	117,064	141,732
<i>Total 2022</i>	13,133	128,599	141,732	

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	112,146	4,918	117,064	141,732
<i>Total 2022</i>	132,965	8,767	141,732	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Youth programmes	13,335	13,335	14,830
South East programmes	19,919	19,919	41,462
Disaster relief	2,200	2,200	-
International & humanitarian aid grants	14,020	14,020	11,943
Health and disability grants	7,975	7,975	12,705
Lions club international foundation donations	49,358	49,358	47,659
Advertising and marketing	1,317	1,317	2,872
Designated development expenditure	4,022	4,022	1,494
Total 2023	<u>112,146</u>	<u>112,146</u>	<u>132,965</u>
<i>Total 2022</i>	<u>132,965</u>	<u>132,965</u>	

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Bank charges	327	327	362
Accountancy fees	1,400	1,400	1,069
Bookkeeping costs	312	312	298
Legal and professional expenses	-	-	4,770
Governance costs	2,879	2,879	2,268
Total 2023	<u>4,918</u>	<u>4,918</u>	<u>8,767</u>
<i>Total 2022</i>	<u>8,767</u>	<u>8,767</u>	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

10. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,879	2,268
Fees payable to the Charity's independent examiner in respect of:		
Accounts preparation services	1,400	1,069
Advisory services	312	298
	<u>2,879</u>	<u>2,268</u>

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 June 2023, no Trustee expenses have been incurred (2022 - £NIL).

12. Taxation

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

13. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	7,084	6,187
	<u>7,084</u>	<u>6,187</u>

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	13	3,158
Independent examiners fee	3,900	3,337
	<u>3,913</u>	<u>6,495</u>

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Unrestricted funds					
Designated funds					
105 SE Development Fund	23,492	-	(10,347)	-	13,145
General funds					
General Funds	2,614	5,640	(6,235)	(340)	1,679
Total Unrestricted funds	26,106	5,640	(16,582)	(340)	14,824
Restricted funds					
Youth programmes	10,587	12,434	(13,335)	(792)	8,894
South East Programmes	15,062	29,356	(19,919)	-	24,499
SE Community Relief Fund	3,724	2,200	(2,200)	-	3,724
Humanitarian Aid	9,426	11,287	(14,020)	-	6,693
Health & Disability Programmes	5,425	6,436	(7,476)	792	5,177
Lions Clubs International Foundation	1,115	48,281	(49,357)	340	379
Activity Alliance	300	200	(500)	-	-
	45,639	110,194	(106,807)	340	49,366
Total of funds	71,745	115,834	(123,389)	-	64,190

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 June 2022 £</i>
Unrestricted funds					
Designated funds					
105 SE Development Fund	41,808	-	(1,494)	(16,822)	23,492
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General funds					
General Funds	(5,502)	4,624	(12,201)	15,693	2,614
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	<hr/> 36,306	<hr/> 4,624	<hr/> (13,695)	<hr/> (1,129)	<hr/> 26,106
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	57,145	115,964	(128,599)	1,129	45,639
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> 93,451	<hr/> 120,588	<hr/> (142,294)	<hr/> -	<hr/> 71,745
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Designated funds	23,492	-	(10,347)	-	13,145
General funds	2,614	5,640	(6,235)	(340)	1,679
Restricted funds	45,639	110,194	(106,807)	340	49,366
	<u>71,745</u>	<u>115,834</u>	<u>(123,389)</u>	<u>-</u>	<u>64,190</u>

Summary of funds - prior 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>

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	18,737	49,366	68,103
Creditors due within one year	(3,913)	-	(3,913)
Total	14,824	49,366	64,190

Analysis of net assets between funds - prior year

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

18. Related party transactions

During the year, donations amounting to £NIL (2022: 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 £1,700 (2022: £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 £170 (2022: £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 £1,400 (2022: £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.

Donations totalling £6,176 (2022: £NIL) were received from Uckfield and District Lions Club, of which L Ireland and D Skinner are also trustees, to provide funding towards various projects of the Charity.

Total donations of £3,778 (2022: £NIL) were received from Dartford Lions Club, of which R Sandhu is also a trustee, during the period to fund various projects of the Charity.

A donation of £1,000 (2022: £NIL) was received from Woolwich and Greenwich Lions Club, a Charity of which C Kumar is also a trustee, towards the Charity's ongoing projects.

During the year, total donations of £5,774 (2022: £NIL) were paid to Moorfields Lions Korle Bu Trust, of which H Lee is also a trustee, to provide funding for their usual operations.