

LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

Including Multiple District 105 Charity Trust (Reg No. 1164711-1)

Including M D 105 Youth Activities Trust (Reg No. 1164711-2)

INDEPENDENTLY EXAMINED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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

Trustees	Andrew Pemberton Thomas Berry Philip Goodier (resigned 30 June 2022) David Atkins (appointed 1 August 2021) Alan Hall (appointed 1 August 2021) Philip Robinson (resigned 30 June 2022) Stewart Sherman Corinne Ashburner Ian Gott David McKirdy (appointed 22 September 2021) Alastair Joel (resigned 30 June 2022) Paula Mellows (appointed 1 August 2021) Ravinder Sandhu (appointed 22 September 2021) Jaap de Jong (resigned 30 June 2022) Stuart Young (appointed 24 July 2022)
Charity number	1164711
Principal office	257 Alcester Road South Kings Heath Birmingham B14 6DT
Chair	Stewart Sherman
Secretary	Andrew Pemberton
Treasurer	Paula Mellows
Independent examiner	Duncan Cochrane-Dyet BSc BFP FCA MHA MacIntyre Hudson Victoria Court 17-21 Ashford Road Maidstone United Kingdom ME14 5DA
Bankers	Lloyds Bank Ltd Market Harborough Branch (309547) BX1 1LT
Bankers	Barclays Bank plc 9 St George's Street Canterbury CT1 2JX
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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

Bankers	National Westminster Bank	Trustees
	11 The Parade Canterbury Kent CT1 2SQ	
Bankers	Nationwide Building Society	
	Kings Park Road Moulton Park Northampton NN3 6NW	
		Charity number
		Principal office
		Chair
		Secretary
		Treasurer
		Independent examiner
		Bankers
		Bankers
		Bankers

**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. Grant-making policies

Projects and charities supported by the MD 105 Foundation are those supported by the Lions Clubs of Multiple District 105 and British Isles, some of the projects determined by Lions Clubs International Foundation, constituted in the United States of America. These projects and charities include aid schemes and community support at an international and national level. The scale and level of any donation to the Charity by an individual Lions Club is determined by the members of that Club.

b. Public benefit

The Foundation operates 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

The MD 105 Youth Trust is included in the MD 105 Foundation and individual Lions clubs are requested to donate £4.00 a member toward this fund. In the year to 30th June 2022 only 62% of potential donations were received totalling £25,515. Trustees have requested the Council of Governors to identify the Youth projects the Lions of MD wish the MD105 Foundation to support in future years.

There was expenditure of £7,762 to organise the following activities:

- a Young Ambassadors programme with entrants from across the United Kingdom
- supporting a Young Leaders in Service Programme.

The restrictions applied to meetings and travel due to the impact of COVID 19 resulted in the cancellation of the annual International Youth Camp and Youth Exchange Programme.

The Foundation has supported the work of Lions Clubs in MD 105 British Isles working with refugees being resettled in UK from Afghanistan and Ukraine, these programmes are ongoing.

During the year the Trustees have continued to implement the recommendations on Governance, policies, practices, structures, and strategy of the Foundation accepted in October 2020. Trustee appointments have continued in line with this document.

The Trustees wish to record their thanks to Alastair Joel, Philip Robinson and Philip Goodier for their work as Foundation Trustees over a number of years and especially their significant contribution to the Governance review.

At the Annual Convention the Lions of MD 105 approved the Foundation Trustees to expand the remit of the International Disaster Fund to include not just Water but Water, Sanitation and Health, as recommended in the Governance Report.

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 Foundation are held in restricted funds or funds awaiting the Trustees decision for their disposal. The Trustees consider that the trust should build and maintain a reserve of £10,000 to cover the annual operating cost of the charity.

c. Financial review

The donated income of the Charity during this financial year was £70,175 (2021: £32,757) which all consisted of donations for current and prior year. As shown in the statement of financial activities, the overall surplus for the year amounts to £12,671 (2021: £148,818 deficit). Total reserves at the end of the year amount to £430,658 (2021: £417,987) of which £318,387 (2021: £301,099) are restricted funds.

d. Risk management

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 minimise these risks. As part of this process the Multiple District 105 The British Isles has appointed officers to ensure compliance with the legislation concerning the protection of vulnerable persons, Data protection and to maintain a review of its insurance policies.

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

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:



Paula Mellows
Treasurer

Date: 4/12/22

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

Structure, governance and management

a. Constitution

The Lions Clubs International Multiple District 105 Foundation is a registered charity, registered charity number 1164711. The Trust is constituted by a Deed of Trust dated the 4th December 2015.

The Trustees of Lions Clubs International Multiple District 105 Charity Trust agreed to transfer the assets of the Charity Trust into LCI MD105 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 25th May 2016.

The Trustees of Lions Clubs International M D 105 Youth Activities Trust agreed to transfer the assets of the Trust into LCI MD105 Charity Foundation and the Trustees of the Foundation accepted the assets as funds as directed by the donors.

The Charity Commission at the request of the Trustees of both Charities linked the Charities on the 28th June 2019.

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

In November 2020 the Charity Commission agreed to a revision of the Constitution removing the provision for an ex-officio Trustee and clarifying the procedure for appointing Trustees.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The Trustees who have served during the period are set out in page 1. The Trustees are appointed by the foundation under the Terms of the constitution. Trustee meetings are held regularly during the period. The Trustees' amount of remuneration or expenses received during the period was £nil (2021: £nil).

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

Independent examiner's report to the Trustees of Lions Clubs International Multiple District 105 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: 05 December 2022

Duncan Cochrane-Dyet BSc BFP FCA

MHA MacIntyre Hudson
Maidstone
United Kingdom

LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:						
Donations and voluntary income	4	323	69,833	19	70,175	32,757
Investment income	5	478	-	-	478	422
Total income and endowments		801	69,833	19	70,653	33,179
Expenditure on:						
Charitable activities	6	4,116	53,866	-	57,982	181,997
Total expenditure		4,116	53,866	-	57,982	181,997
Net (expenditure)/income		(3,315)	15,967	19	12,671	(148,818)
Transfers between funds	12	(1,321)	1,321	-	-	-
Net movement in funds		(4,636)	17,288	19	12,671	(148,818)
Reconciliation of funds:						
Total funds brought forward		74,084	301,099	42,804	417,987	566,805
Net movement in funds		(4,636)	17,288	19	12,671	(148,818)
Total funds carried forward		69,448	318,387	42,823	430,658	417,987

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

The notes on pages 10 to 22 form part of these financial statements.

LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

BALANCE SHEET AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		433,995	421,077
		<u>433,995</u>	<u>421,077</u>
Creditors: amounts falling due within one year	11	(3,337)	(3,090)
Net current assets		<u>430,658</u>	<u>417,987</u>
Total net assets		<u>430,658</u>	<u>417,987</u>
Charity funds			
Endowment funds	12	42,823	42,804
Restricted funds	12	318,387	301,099
Unrestricted funds	12	69,448	74,084
Total funds		<u>430,658</u>	<u>417,987</u>

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



Paula Mellows
Treasurer

Date: 4/12/22

The notes on pages 10 to 22 form part of these financial statements.

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

1. General information

Lions Club International Multiple District 105 Foundation is an incorporated charitable organisation registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities is the distribution of donations made to the Fund by member of Lions Clubs of District 105.

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.

Lions Clubs International Multiple District 105 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 and is 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 from Member Lions Clubs of Clubs International 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 Multiple District 105 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 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.

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

2. Accounting policies (continued)

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

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured 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.

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.

LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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

4. Donations and voluntary income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	Total funds 2021 £
Youth programmes	-	27,304	-	27,304	15,997
Community projects	-	22,955	-	22,955	625
International projects	-	7,755	-	7,755	7,045
Health and community grants	-	3,675	-	3,675	3,435
Community disaster relief	-	2,120	-	2,120	1,100
International disaster relief	-	6,024	-	6,024	2,850
Other donations	323	-	19	342	1,705
Total 2022	323	69,833	19	70,175	32,757
Total 2021	1,579	31,052	126	32,757	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest receivable	478	478	422
Total 2021	422	422	

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

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Charitable activities	4,116	53,866	57,982	181,997
Total 2021	11,711	170,286	181,997	

7. Analysis of expenditure by activities

	Activities undertaken directly	Support costs	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Charitable activities	53,875	4,107	57,982	181,997
Total 2021	172,561	9,436	181,997	

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Activities 2022	Total funds 2022	Total funds 2021
	£	£	£	£	£	£
Youth programmes	4,110	23,888	27,998	9,291	9,291	5,253
Community projects				12,888	12,888	119,746
International projects				12,312	12,312	14,498
Health and community grants				6,600	6,600	7,877
Community disaster relief				4,920	4,920	5,000
International disaster relief				7,855	7,855	17,912
Other programmes				9	9	2,275
Total 2022				53,875	53,875	172,561
Total 2021				172,561	172,561	

Analysis of support costs

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Activities 2022	Total funds 2022	Total funds 2021
	£	£	£	£	£	£
Bank charges				422	422	503
Miscellaneous				298	298	326
Independent examination fee				3,337	3,337	3,091
Legal and professional fees				50	50	5,516
Total 2022				4,107	4,107	9,436
Total 2021				9,436	9,436	

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

8. Independent examiner's remuneration

Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts

2022
£

2021
£

3,337 3,091

9. 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).

10. Taxation

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

11. Creditors: Amounts falling due within one year

Accruals and deferred income

2022
£

2021
£

3,337 3,090

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

12. 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					
Training Fund	14,001	-	-	-	14,001
ChildSight	10,100	-	-	-	10,100
Governance	5,453	-	(50)	-	5,403
	<u>29,554</u>	<u>-</u>	<u>(50)</u>	<u>-</u>	<u>29,504</u>
General funds					
General funds - Foundation	44,530	801	(4,066)	(1,321)	39,944
Total Unrestricted funds	<u>74,084</u>	<u>801</u>	<u>(4,116)</u>	<u>(1,321)</u>	<u>69,448</u>
Endowment funds					
Burt Mason Bursary	32,281	-	-	-	32,281
John Hunt Memorial Fund	5,000	-	-	-	5,000
MD105 Youth Investment	5,523	19	-	-	5,542
	<u>42,804</u>	<u>19</u>	<u>-</u>	<u>-</u>	<u>42,823</u>
	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Restricted funds					
Youth fund	119,387	27,304	(9,291)	-	137,400
Community fund	400	22,180	(12,888)	139	9,831
International fund	4,375	7,755	(12,312)	182	-
Health fund	5,466	3,150	(4,950)	1,000	4,666
Community disaster fund	59,081	2,120	(4,920)	-	56,281
International disaster fund	87,296	6,024	(7,855)	-	85,465
Special Olympics	23,444	775	-	-	24,219

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

12. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Activity Alliance	1,650	525	(1,650)	-	525
	<u>301,099</u>	<u>69,833</u>	<u>(53,866)</u>	<u>1,321</u>	<u>318,387</u>
Total of funds	417,987	70,653	(57,982)	-	430,658

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

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Unrestricted funds					
Designated funds					
Training Fund	7,501	-	-	6,500	14,001
ChildSight	10,000	100	-	-	10,100
Governance	5,000	-	(4,547)	5,000	5,453
	<u>22,501</u>	<u>100</u>	<u>(4,547)</u>	<u>11,500</u>	<u>29,554</u>
General funds					
General funds - Foundation	61,293	1,901	(7,164)	(11,500)	44,530
Total Unrestricted funds	<u>83,794</u>	<u>2,001</u>	<u>(11,711)</u>	<u>-</u>	<u>74,084</u>
Endowment funds					
Burt Mason Bursary	32,281	-	-	-	32,281
John Hunt Memorial Fund	5,000	-	-	-	5,000
MD105 Youth Investment	5,397	126	-	-	5,523
	<u>42,678</u>	<u>126</u>	<u>-</u>	<u>-</u>	<u>42,804</u>
	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Restricted funds					
Youth fund	108,643	15,997	(5,253)	-	119,387
Community fund	117,796	350	(119,746)	2,000	400
International fund	11,828	7,045	(14,498)	-	4,375
Health fund	3,506	3,160	(1,200)	-	5,466
Community disaster fund	64,981	1,100	(5,000)	(2,000)	59,081

LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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

12. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
International disaster fund	102,358	2,850	(17,912)	-	87,296
Special Olympics	23,169	275	-	-	23,444
Activity Alliance	8,052	275	(6,677)	-	1,650
	<u>440,333</u>	<u>31,052</u>	<u>(170,286)</u>	<u>-</u>	<u>301,099</u>
Total of funds	<u>566,805</u>	<u>33,179</u>	<u>(181,997)</u>	<u>-</u>	<u>417,987</u>

13. 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	29,554	-	(50)	-	29,504
General funds	44,530	801	(4,066)	(1,321)	39,944
Endowment funds	42,804	19	-	-	42,823
Restricted funds	301,099	69,833	(53,866)	1,321	318,387
	<u>417,987</u>	<u>70,653</u>	<u>(57,982)</u>	<u>-</u>	<u>430,658</u>

LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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

13. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Designated funds	22,501	100	(4,547)	11,500	29,554
General funds	61,293	1,901	(7,164)	(11,500)	44,530
Endowment funds	42,678	126	-	-	42,804
Restricted funds	440,333	31,052	(170,286)	-	301,099
	<u>566,805</u>	<u>33,179</u>	<u>(181,997)</u>	<u>-</u>	<u>417,987</u>

General Fund

Includes donations and legacies made principally to support projects which cannot be classified within the Trust's main headings. It also includes funds for which have been donated in advance of any designation or restriction applied by or notified to the Trustees.

Designated Funds

Governance and Training Fund - is a fund that consists of amounts put aside for the development and direct costs associated with training of trustees, as well as the general overall governance of the charity.

ChildSight - is a designated fund of monies received for launch vision screening in schools, through partnership working with Public Health England and Local Authorities.

Endowment Funds

John Hunt Memorial Fund - is a fund set up in appreciation of a donation received in memory of John Hunt, a past district governor of Lions Clubs International. The Trustees have chosen to ringfence the donation to fund the support and development of young people.

The Burt Mason Bursary Endowment fund - is a restricted endowment fund set up in appreciation of Burt Mason, an International President of Lions Clubs International. The fund provides for the attendance of members of our Youth organisation to attend an International Youth Camp. Both the endowment and the interest may be used if felt justified by the trustees.

MD105 Youth Investment - has been created to ringfence a surplus in reserves that is available to fund shortfalls on future Youth projects.

Restricted Funds

Youth Fund - As at 28 June 2019, the assets and funds of M D 105 Youth Activities Trust (linked charity) totalling £100,684 was donated to the MD105 Foundation. The funds transferred are below:

Youth and General - Donations to the Youth Trust are received into the Youth Fund and are allocated by the Trustees to fund the various programmes of the Trust. The General fund covers some of the costs of the Young Leaders in service programmes in support of its objectives. The Trustees made the decision to close the designated fund and transfer the balance to the general fund.

**NOTES TO THE FINANCIAL STATEMENTS
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Young Ambassadors - The aim of this programme which operates throughout Europe, is to recognise, encourage and support young people who are actively involved in the welfare of the community. In previous years, candidates have been involved in helping the young and older people, able, disabled and disadvantaged. Candidates have also organised projects in conservation, crime prevention, hospital radio and promoting healthier lifestyles.

Youth Camps & Youth Exchange - is a programme committed to broadening the international awareness among young people worldwide. The programme emphasises the value of community life and sharing in a different country giving young people through learning and experience an enhanced international understanding and awareness.

Young Transport - is a programme that provides funds for the travel of attendees at the Youth camp and between their hosts within the United Kingdom. Transfers from this fund to the Youth Camp & Youth Exchange funds are in respect of the transportation of young people on the youth exchange programme.

Community Funds - The community fund includes donations and legacies made in support of the Lions community projects, within the Lions Clubs International MD105. It provides funds in support of the shelter at the National Arboretum and the Blind Veteran's Association.

International Fund - This fund includes donations and legacies made in support of the Lions International projects, and International Appeals within the Lions Clubs International MD105. It provides funds to support projects to provide for Street children, Clean water and the preservation of sight. The Fund also holds funds to benefit International Programmes awaiting distribution by the Trustees.

Health Fund - This fund includes donations and legacies made in support of the community partnerships, within the Lions Clubs International MD105. It provides funds supporting Medicalert Special Olympics (GB) the English Federation of Disability Sport, Marie Curie, Speech and Hearing Projects.

Community Disaster Fund - This fund has been established so that the Charity can act quickly when disasters occur within England, Wales, and Scotland. Funds raised will be used to help provide the right kind of support to those in need as swiftly as possible. Last year, the Charity completed the separation of the two disaster funds.

International Disaster Fund - This fund has been established so that the Charity can act quickly when disasters occur outside of England, Wales, and Scotland. Funds raised will be used to help provide the right kind of support to those in need. These funds will be used to help deal with disasters around the world. The aim is to assist those in need as swiftly as possible.

Special Olympics Fund - This fund holds restricted donations for supporting the Special Olympics National Summer or Winter Games.

Activity Alliance Fund - This fund holds restricted donations for supporting the works to make active lives possible with a vision that people with disabilities are active for life.

LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Current assets	72,785	318,387	42,823	433,995
Creditors due within one year	(3,337)	-	-	(3,337)
Total	69,448	318,387	42,823	430,658

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £
Current assets	77,174	301,099	42,804	421,077
Creditors due within one year	(3,090)	-	-	(3,090)
Total	74,084	301,099	42,804	417,987

15. Related party transactions

During the year, donations amounting to £870 were received from Birmingham Chinatown Lions Club Charitable Trust Fund of which S Sherman is also a trustee. All donations were received under normal conditions in line with the Charity's operations.

Donations amounting to £740 were paid to Lions Club of Chipping Sodbury (CIO) to provide funding for their usual operations, of which I Gott is also a trustee.