

**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 2025**

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## LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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## 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 2025

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|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | David Atkins<br>Andrew Pemberton (resigned 30 November 2023)<br>Thomas Berry (resigned 30 November 2024)<br>Stewart Sherman (resigned 30 June 2025)<br>Ian Gott (resigned 30 June 2025)<br>David McKirdy (resigned 30 June 2025)<br>Paula Mellows<br>Ravinder Sandhu (resigned 30 June 2024)<br>Stuart Young (30 June 2025)<br>Dianne Hopkins<br>Heather Yaxley (resigned 30 June 2025)<br>Glyn Williams (appointed 1 July 2024)<br>Kevin Hunter (appointed 1 July 2024)<br>Pete Dilloway (appointed 1 July 2024)<br>Lesley Spence (appointed 1 July 2024)<br>Dave Seager (appointed 1 July 2024)<br>Sandra Mary Manktelow (appointed 1 July 2025)<br>Peter Nelson Li (appointed 1 August 2025) |
| <b>Charity number</b>       | 1164711                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Principal office</b>     | 257 Alcester Road South<br>Kings Heath<br>Birmingham<br>B14 6DT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Chair</b>                | Kevin Hunter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Secretary</b>            | David Atkins                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Treasurer</b>            | Paula Mellows                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Independent examiner</b> | Future Cloud Accounting Limited<br>Unit 14<br>Halifax Court<br>Fernwood Business Park<br>Balderton, Newark                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Bankers</b>              | Lloyds Bank Ltd<br>Market Harborough Branch (309547)<br>BX1 1LT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Bankers</b>              | Barclays Bank plc<br>9 St George's Street<br>Canterbury<br>CT1 2JX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Bankers</b>              | CAF Bank<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
(CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2025**

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**Bankers**                      National Westminster Bank  
                                     11 The Parade  
                                     Canterbury  
                                     Kent  
                                     CT1 2SQ

**Bankers**                      Nationwide Building Society  
                                     Kings Park Road  
                                     Moulton Park  
                                     Northampton  
                                     NN3 6NW

**Bankers**                      Skipton Building Society  
                                     The Bailey  
                                     Skipton  
                                     North Yorkshire  
                                     BD23 1DN

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## LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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### TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

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The Trustees present their annual report together with the financial statements of the Charity for the period 1 July 2024 to 30 June 2025.

#### 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 £6 a member toward this fund. An increase of £2 this year (formerly £4) has been determined in order to offset the deficit, as not all clubs contribute. In the year to 30 June 2025, only 73% of potential donations were received, totalling £40,149. The Trustees have requested the Council of Governors to do a full review and to identify the Youth projects the Lions of MD wish the MD 105 Foundation to support in future years – we are still waiting for this review to be undertaken.

There was expenditure of £35,664 to organise the following activities:

- Young Ambassadors programme with entrants from across the United Kingdom
- Supporting a Young Leaders in Service Programme
- Peace Poster & Essay Competition
- Jubilee Sailing Trust – Ship Shape Award
- Youth Exchange Camp

The annual International Youth Camp was also successfully held in August 2025 near London. Next year's event is scheduled to take place in Loughborough.

A donation of £50,000 was received as inheritance from the estate of Dr. John Jones from Norwich City. It was confirmed with the Executor that the donation is unrestricted and can be utilized at the discretion of the trustees.

The Foundation has continued to support the work of Lions Clubs in MD 105 British Isle through Grants. The Grants that were awarded throughout the year, totalling £25,989, are listed below.

- Birmingham Moseley & Kings Heath Lions - £700
- MD Convention Screening (Prostate & Diabetes) - £2,143
- Dementia Bus at MD Convention - £2,616
- Korle Bu Eye Hospital - £12,000
- Fairlop Lions - £750
- Gift for Living - £7,780

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## **LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION**

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.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**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 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 £116,006 (2024: £62,519). As shown in the statement of financial activities, the overall surplus for the year amounts to £33,348 (2024: £7,929). Total reserves at the end of the year amount to £506,746 (2024: £473,398), of which £346,720 (2024: £359,784) 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 2025**

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**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 4<sup>th</sup> of 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 MD 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 on 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 (2024: £nil).

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2025**

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**Statement of Trustees' responsibilities**

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

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

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

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

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



.....  
**Paula Mellows**  
Treasurer

Date: 28 March 2026

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## LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2025

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#### 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 2025.

#### 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

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.



Francesca McClory

FMAAT

Unit 14, Halifax Court, Fernwood Business Park, Balderton, Newark,  
28 March 2026

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## LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

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|                                    |      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Endowment<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|------------------------------------|------|----------------------------|--------------------------|-------------------------|-----------------------------|-----------------------------|
|                                    | Note |                            |                          |                         |                             |                             |
| <b>INCOME AND ENDOWMENTS FROM</b>  |      |                            |                          |                         |                             |                             |
| Donations and voluntary income     | 4    | 51,045                     | 64,961                   | -                       | <b>116,006</b>              | 62,519                      |
| Investment income                  | 5    | <u>9,291</u>               | <u>-</u>                 | <u>594</u>              | <b>9,885</b>                | <u>8,339</u>                |
| <b>Total income and endowments</b> |      | <u>60,336</u>              | <u>64,961</u>            | <u>594</u>              | <b>125,891</b>              | <u>70,858</u>               |
| <b>EXPENDITURE ON</b>              |      |                            |                          |                         |                             |                             |
| Charitable activities              | 6    | <u>13,626</u>              | <u>78,024</u>            | <u>892</u>              | <b>92,542</b>               | <u>62,929</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |      | 46,710                     | (13,063)                 | (298)                   | <b>33,349</b>               | 7,929                       |
| <b>Transfers between funds</b>     | 13   | <u>-</u>                   | <u>-</u>                 | <u>-</u>                | <u>-</u>                    | <u>-</u>                    |
| <b>Net movement in funds</b>       |      | 46,710                     | (13,063)                 | (298)                   | <b>33,349</b>               | 7,929                       |
| <b>RECONCILIATION OF FUNDS</b>     |      |                            |                          |                         |                             |                             |
| Total funds brought forward        |      | 73,011                     | 359,784                  | 40,603                  | <b>473,398</b>              | 465,469                     |
| Net movement in funds              |      | <u>46,710</u>              | <u>(13,063)</u>          | <u>(298)</u>            | <b>33,349</b>               | <u>7,929</u>                |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | <u>119,721</u>             | <u>346,721</u>           | <u>40,305</u>           | <b>506,747</b>              | <u>473,398</u>              |

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.

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## LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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### BALANCE SHEET AS AT 30 JUNE 2025

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|                                              | Notes | 2025<br>£      | 2024<br>£      |
|----------------------------------------------|-------|----------------|----------------|
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Debtors                                      | 11    | 5,850          | 180            |
| Cash at bank                                 |       | 504,256        | 477,144        |
|                                              |       | <u>510,106</u> | <u>477,324</u> |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          | 12    | (3,359)        | (3,926)        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>506,747</u> | <u>473,398</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>506,747</u> | <u>473,398</u> |
| <b>NET ASSETS</b>                            |       | <u>506,747</u> | <u>473,398</u> |
| <b>Charity Funds</b>                         |       |                |                |
| Endowment funds                              | 13    | 40,305         | 40,603         |
| Restricted funds                             | 13    | 346,721        | 359,784        |
| Unrestricted funds                           | 13    | 119,721        | 73,011         |
| <b>TOTAL FUNDS</b>                           |       | <u>506,747</u> | <u>473,398</u> |

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



.....  
**Paula Mellows**  
Treasurer

Date: 28 March 2026

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**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 accrual 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 2025**

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**2. Accounting policies (continued)**

**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**

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.

**2.9 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.

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## LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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#### 4. Donations and voluntary income

|                               | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Endowment<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------|------------------------------------|----------------------------------|---------------------------------|-----------------------------|-----------------------------|
| Youth programmes              | -                                  | 49,611                           | -                               | 49,611                      | 37,964                      |
| Community projects            | -                                  | 110                              | -                               | 110                         | 779                         |
| International projects        | -                                  | 11,213                           | -                               | 11,213                      | 9,700                       |
| Health and community grants   | -                                  | 170                              | -                               | 170                         | 10,440                      |
| Community disaster relief     | -                                  | 2,358                            | -                               | 2,358                       | 3,500                       |
| International disaster relief | -                                  | -                                | -                               | -                           | -                           |
| Other donations               | 51,045                             | 1,500                            | -                               | 52,545                      | 136                         |
| <b>TOTAL 2025</b>             | <u>51,045</u>                      | <u>64,961</u>                    | <u>-</u>                        | <u>116,006</u>              | <u>62,519</u>               |
| <i>Total 2024</i>             | <u>136</u>                         | <u>62,383</u>                    | <u>-</u>                        | <u>62,519</u>               |                             |

#### 5. Investment income

|                          | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Endowment<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|--------------------------|------------------------------------|----------------------------------|---------------------------------|-----------------------------|-----------------------------|
| Bank interest receivable | 9,291                              | -                                | 594                             | 9,885                       | 8,339                       |
| <b>TOTAL 2025</b>        | <u>9,291</u>                       | <u>-</u>                         | <u>594</u>                      | <u>9,885</u>                | <u>8,339</u>                |
| <i>Total 2024</i>        | <u>8,339</u>                       | <u>-</u>                         | <u>-</u>                        | <u>8,339</u>                |                             |

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## LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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

|                       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-----------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Charitable activities | 14,518                             | 78,024                           | 92,542                      | 62,929                      |
| <b>TOTAL 2025</b>     | <u>14,518</u>                      | <u>78,024</u>                    | <u>92,542</u>               | <u>62,929</u>               |
| <i>Total 2024</i>     | <u>4,381</u>                       | <u>58,548</u>                    | <u>62,929</u>               |                             |

#### 7. Analysis of expenditure by activities

|                       | Activities<br>undertaken<br>directly<br>2025<br>£ | Support<br>costs<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-----------------------|---------------------------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Charitable activities | 88,340                                            | 4,202                         | 92,542                      | 62,929                      |
| <b>TOTAL 2025</b>     | <u>88,340</u>                                     | <u>4,202</u>                  | <u>92,542</u>               | <u>62,929</u>               |
| <i>Total 2024</i>     | <u>58,548</u>                                     | <u>4,381</u>                  | <u>62,929</u>               |                             |

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## LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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#### 7. Analysis of expenditure by activities (continued)

##### Analysis of direct costs

|                               | <b>Activities<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Youth programmes              | 35,664                           | <b>35,664</b>                         | 29,442                                |
| Community projects            | -                                | -                                     | 200                                   |
| International projects        | 16,088                           | <b>16,088</b>                         | 18,150                                |
| Health and community grants   | 3,686                            | <b>3,686</b>                          | 7,450                                 |
| Community disaster relief     | 750                              | <b>750</b>                            | 3,306                                 |
| International disaster relief | 20,480                           | <b>20,480</b>                         | -                                     |
| Other donations               | 11,672                           | <b>11,672</b>                         | -                                     |
| <b>TOTAL 2025</b>             | <u>88,340</u>                    | <u><b>88,340</b></u>                  | <u>58,548</u>                         |
| <i>Total 2024</i>             | <u>58,548</u>                    | <u>58,548</u>                         |                                       |

##### Analysis of support costs

|                             | <b>Activities<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-----------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Bank charges                | 146                              | <b>146</b>                            | 257                                   |
| Miscellaneous               | 747                              | <b>747</b>                            | 179                                   |
| Independent examination fee | 3,259                            | <b>3,259</b>                          | 3,895                                 |
| Legal and professional fees | 50                               | <b>50</b>                             | 50                                    |
| <b>TOTAL 2025</b>           | <u>4,202</u>                     | <u><b>4,202</b></u>                   | <u>4,381</u>                          |
| <i>Total 2024</i>           | <u>4,381</u>                     | <u>4,381</u>                          |                                       |

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## LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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#### 8. Independent examiner's remuneration

|                                                                                                                     | 2025         | 2024         |
|---------------------------------------------------------------------------------------------------------------------|--------------|--------------|
|                                                                                                                     | £            | £            |
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | <u>3,259</u> | <u>3,895</u> |

#### 9. Trustees' remuneration and expenses

During the year ended 30 June 2025, no Trustee received any remuneration or other benefits (2024 - £NIL).  
During the year ended 30 June 2025, no Trustee expenses have been incurred (2024 - £NIL).

#### 10. Taxation

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

#### 11. Debtors

|                                | 2025         | 2024     |
|--------------------------------|--------------|----------|
|                                | £            | £        |
| Other debtors                  | 180          | 180      |
| Prepayments and accrued income | <u>5,670</u> | <u>-</u> |
|                                | 5,850        | 180      |

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

|                              | 2025         | 2024         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Accruals and deferred income | <u>3,359</u> | <u>3,926</u> |
|                              | 3,359        | 3,926        |

# LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### 13. Statement of funds

#### Statement of funds - current year

|                                 | Balance at<br>1 July 2024<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>30 June<br>2025<br>£ |
|---------------------------------|--------------------------------|----------------|------------------|--------------------------|------------------------------------|
| <b>Unrestricted funds</b>       |                                |                |                  |                          |                                    |
| <b>Designated funds</b>         |                                |                |                  |                          |                                    |
| Training Fund                   | 14,001                         | -              | -                | -                        | 14,001                             |
| ChildSight                      | 10,000                         | -              | (3,643)          | -                        | 6,357                              |
| Governance                      | 5,303                          | -              | -                | -                        | 5,303                              |
|                                 | <b>29,304</b>                  | <b>-</b>       | <b>(3,643)</b>   | <b>-</b>                 | <b>25,661</b>                      |
| <b>General funds</b>            |                                |                |                  |                          |                                    |
| General funds - Foundation      | 43,707                         | 60,336         | (9,983)          | -                        | 94,060                             |
| <b>Total Unrestricted funds</b> | <b>73,011</b>                  | <b>60,336</b>  | <b>(13,626)</b>  | <b>-</b>                 | <b>119,721</b>                     |
| <b>Endowment funds</b>          |                                |                |                  |                          |                                    |
| Burt Mason Bursary              | 32,281                         | -              | -                | -                        | 32,281                             |
| John Hunt Memorial Fund         | 2,780                          | -              | (892)            | -                        | 1,888                              |
| MD105 Youth Investment          | 5,542                          | 594            | -                | -                        | 6,136                              |
|                                 | <b>40,603</b>                  | <b>594</b>     | <b>(892)</b>     | <b>-</b>                 | <b>40,305</b>                      |
| <b>Restricted funds</b>         |                                |                |                  |                          |                                    |
| Activity Alliance               | 9,915                          | 1,200          | (5,000)          | -                        | 6,115                              |
| Community Disaster Fund         | 52,075                         | 2,358          | (750)            | -                        | 53,683                             |
| Community Fund                  | 9,451                          | 110            | -                | -                        | 9,561                              |
| Health                          | 5,616                          | 170            | (43)             | -                        | 5,743                              |
| International                   | 5,525                          | 11,213         | (16,088)         | -                        | 650                                |
| International Disaster Fund     | 85,666                         | -              | (20,480)         | -                        | 65,186                             |
| Special Olympics                | 25,944                         | 300            | -                | -                        | 26,244                             |
| Youth                           | 165,592                        | 49,610         | (35,663)         | -                        | 179,539                            |
|                                 | <b>359,784</b>                 | <b>64,961</b>  | <b>(78,024)</b>  | <b>-</b>                 | <b>346,721</b>                     |
| <b>Total of funds</b>           | <b>473,398</b>                 | <b>125,891</b> | <b>(92,542)</b>  | <b>-</b>                 | <b>506,747</b>                     |

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**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION**

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

**Statement of funds - prior year**

|                                 | Balance at            |                      |                        | Transfers             | Balance at            |
|---------------------------------|-----------------------|----------------------|------------------------|-----------------------|-----------------------|
|                                 | 1 July 2023           | Income               | Expenditure            | in/out                | 30 June               |
|                                 | £                     | £                    | £                      | £                     | 2024                  |
|                                 |                       |                      |                        |                       | £                     |
| <b>Unrestricted funds</b>       |                       |                      |                        |                       |                       |
| <b>Designated funds</b>         |                       |                      |                        |                       |                       |
| Training Fund                   | 14,001                | -                    | -                      | -                     | 14,001                |
| ChildSight                      | 10,100                | -                    | -                      | (100)                 | 10,000                |
| Governance                      | 5,353                 | -                    | (50)                   | -                     | 5,303                 |
|                                 | <u>29,454</u>         | <u>-</u>             | <u>(50)</u>            | <u>(100)</u>          | <u>29,304</u>         |
| <b>General funds</b>            |                       |                      |                        |                       |                       |
| General funds - Foundation      | <u>39,563</u>         | <u>8,475</u>         | <u>(4,331)</u>         | <u>-</u>              | <u>43,707</u>         |
| <b>Total Unrestricted funds</b> | <u><b>69,017</b></u>  | <u><b>8,475</b></u>  | <u><b>(4,381)</b></u>  | <u><b>(100)</b></u>   | <u><b>73,011</b></u>  |
| <b>Endowment funds</b>          |                       |                      |                        |                       |                       |
| Burt Mason Bursary              | 32,281                | -                    | -                      | -                     | 32,281                |
| John Hunt Memorial Fund         | 5,000                 | -                    | -                      | (2,220)               | 2,780                 |
| MD105 Youth Investment          | 5,542                 | -                    | -                      | -                     | 5,542                 |
|                                 | <u><b>42,823</b></u>  | <u>-</u>             | <u>-</u>               | <u><b>(2,220)</b></u> | <u><b>40,603</b></u>  |
| <b>Restricted funds</b>         |                       |                      |                        |                       |                       |
| Activity Alliance               | 5,825                 | 9,090                | (5,000)                | -                     | 9,915                 |
| Community Disaster Fund         | 51,881                | 3,500                | (3,306)                | -                     | 52,075                |
| Community Fund                  | 9,471                 | 179                  | (200)                  | -                     | 9,450                 |
| Health                          | 6,616                 | 1,350                | (2,450)                | 100                   | 5,616                 |
| International                   | 13,975                | 9,700                | (18,150)               | -                     | 5,525                 |
| International Disaster Fund     | 85,665                | -                    | -                      | -                     | 85,665                |
| Special Olympics                | 25,344                | 600                  | -                      | -                     | 25,944                |
| Youth                           | <u>154,852</u>        | <u>37,964</u>        | <u>(29,442)</u>        | <u>2,220</u>          | <u>165,594</u>        |
|                                 | <u><b>353,629</b></u> | <u><b>62,383</b></u> | <u><b>(58,548)</b></u> | <u><b>2,320</b></u>   | <u><b>359,784</b></u> |
| <b>Total of funds</b>           | <u><b>465,469</b></u> | <u><b>70,858</b></u> | <u><b>(62,929)</b></u> | <u><b>-</b></u>       | <u><b>473,398</b></u> |

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**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**14. Summary of funds - current year**

|                  | <b>Balance at<br/>1 July<br/>2024<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>in/out<br/>£</b> | <b>Balance at<br/>30 June<br/>2025<br/>£</b> |
|------------------|---------------------------------------------|---------------------|--------------------------|-----------------------------------|----------------------------------------------|
| Designated funds | 29,304                                      | -                   | (3,643)                  | -                                 | 25,661                                       |
| General funds    | 43,707                                      | 60,336              | (9,983)                  | -                                 | 94,060                                       |
| Endowment funds  | 40,603                                      | 594                 | (892)                    | -                                 | 40,305                                       |
| Restricted funds | <u>359,784</u>                              | <u>64,961</u>       | <u>(78,024)</u>          | <u>-</u>                          | <u>346,721</u>                               |
|                  | <u>473,398</u>                              | <u>125,891</u>      | <u>(92,542)</u>          | <u>-</u>                          | <u>506,747</u>                               |

**Summary of funds - prior year**

|                  | <b>Balance at<br/>1 July<br/>2023<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>in/out<br/>£</b> | <b>Balance at<br/>30 June<br/>2024<br/>£</b> |
|------------------|---------------------------------------------|---------------------|--------------------------|-----------------------------------|----------------------------------------------|
| Designated funds | 29,454                                      | -                   | (50)                     | (100)                             | 29,304                                       |
| General funds    | 39,563                                      | 8,475               | (4,331)                  | -                                 | 43,707                                       |
| Endowment funds  | 42,823                                      | -                   | -                        | (2,220)                           | 40,603                                       |
| Restricted funds | <u>353,629</u>                              | <u>62,383</u>       | <u>(58,548)</u>          | <u>2,320</u>                      | <u>359,784</u>                               |
|                  | <u>465,469</u>                              | <u>70,858</u>       | <u>(62,929)</u>          | <u>-</u>                          | <u>473,398</u>                               |

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**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 MD 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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**Youth 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. In 2023, 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.

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## LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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

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

|                               | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Endowment<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-------------------------------|----------------------------------------------|--------------------------------------------|-------------------------------------------|---------------------------------------|
| Current Assets                | 123,081                                      | 346,721                                    | 40,305                                    | <b>510,107</b>                        |
| Creditors due within one year | (3,360)                                      | -                                          | -                                         | <b>(3,360)</b>                        |
| <b>TOTAL 2025</b>             | <b>119,721</b>                               | <b>346,721</b>                             | <b>40,305</b>                             | <b>506,747</b>                        |

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

|                               | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Endowment<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-------------------------------|----------------------------------------------|--------------------------------------------|-------------------------------------------|---------------------------------------|
| Current Assets                | 76,937                                       | 359,784                                    | 40,603                                    | <b>477,324</b>                        |
| Creditors due within one year | (3,926)                                      | -                                          | -                                         | <b>(3,926)</b>                        |
| <b>TOTAL 2024</b>             | <b>73,011</b>                                | <b>359,784</b>                             | <b>40,603</b>                             | <b>473,398</b>                        |

#### 16. Related party transactions

No donation was received from related parties during the year.