

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

England & Wales · Charity number 1182330

## Details

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**Other names** LCI DISTRICT 105CE FOUNDATION

**Status** Registered

**Legal form** CIO

**Registered** 2019-03-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 8 Wedgewood Close  
Lincoln  
LN6 3LS

**Phone** 03458339502

**Email** [treasurer@lions105ce.org.uk](mailto:treasurer@lions105ce.org.uk)

**Website** [www.lions105ce.org.uk](http://www.lions105ce.org.uk)

## Activities

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**Objects:** OBJECTS THE OBJECTS OF THE CIO ARE SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION DETERMINE, INCLUDING (BUT NOT LIMITED TO):- PROMOTING WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING WITH THE LOCAL AUTHORITIES AND VOLUNTARY ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE;- THE RELIEF OF SICKNESS OR DISABILITY AND PRESERVATION OF GOOD HEALTH INCLUDING THE PREVENTION OF AVOIDABLE BLINDNESS;- TO HELP YOUNG PEOPLE, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH LEISURE TIME ACTIVITIES, SO AS TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY;- PROMOTING FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT;- THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE OR CATASTROPHE.

**Activities:** LIONS ARE ORDINARY PEOPLE WHO DO EXTRAORDINARY THINGS TO HELP OTHERS AND SUPPORT GOOD CAUSES THROUGHOUT THE BRITISH ISLES. GLOBALLY WE HAVE MORE

VOLUNTEERS IN MORE PLACES THAN ANY OTHER SERVICE CLUB ORGANISATION, AND LOVE TO HELP OTHERS AND MAKE THINGS HAPPEN. BECAUSE WE ARE LOCAL, WE SERVE THE UNIQUE NEEDS OF THE COMMUNITIES IN WHICH WE LIVE.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£199,006	£172,036	-	-
2024-06-30	£97,118	£90,565	-	-
2023-06-30	£118,077	£106,710	-	-
2022-06-30	£145,321	£139,206	-	-
2021-06-30	£55,222	£54,338	-	-

## Trustees

Name	Role	Appointed
Chris Speed	Chair	2023-07-01
CYRIL GRAHAM VENABLES		2021-07-01
Colin Ernest Talbot		2022-07-01
Derek Blow		2020-07-01
IAN CONSTABLE		2024-07-01
JOHN REVITT POTTER		2021-07-01
Keith Raymond Radley		2020-07-01
PAULA LOUISE MELLOWS		2019-07-01
Verdun Webley		2025-08-10

**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

England & Wales - Charity number 1182330

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# Accounts

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Charity Registration No.

1182330

**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

**A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	District Governor	Colin Talbot
	1st Vice District Governor	Chris Speed
	2nd Vice District Governor	Ian Constable
	District Treasurer	Paula Mellows
	District Secretary	Keith Radley
	Immediate Past District Governor	Paul Southerton
	Trustee	Derek Blow
	Trustee	John Potter
	Trustee	Cyril Graham Venables

Secretary to the Trustees                      Keith Radley

Charity Number                                      1182330

Principal Address                                  8 Wedgewood Close  
Lincoln  
LN6 3LS

Independent Examiner                              S Raja ACPA  
M Aslam Accountants  
259 Mansfield Road  
Nottingham  
NG1 3FT

Bankers	CAF Bank Ltd	Lloyds Bank Plc
	25 Kings Hill Avenue	202 High Street
	Kings Hill	Lincoln
	West Malling	LN5 7AP
	Kent	
	ME19 4JQ	

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**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**  
**A Charitable Incorporated Organisation (CIO)**  
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# **LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

**A Charitable Incorporated Organisation (CIO)**

**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2025**

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## **History, objectives and activities of the Trust**

The District is a member of the International Association of Lions Clubs, and was established as a Charitable Incorporated Organisation (CIO) on the 5th March 2019

The Foundation's objectives and activities are such purposes which are exclusively charitable according to the laws of England and Wales as the trustees shall in their absolute discretion determine, including (but not limited to):

- Promoting without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating with the local authorities and voluntary organisations in a common effort to advance education and to provide facilities in the interests of social welfare;
- The relief of sickness or disability and preservation of good health including the prevention of avoidable blindness;
- To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society;
- Promoting for the benefit of the public the conservation, protection and improvement of the physical and natural environment;
- The relief and assistance of people in any part of the world who are victims of war or natural disaster, trouble or catastrophe.

Throughout the year, the Trustees have paid regard to the Charity Commission's guidance on public benefit in dealing with the objectives and activities of the Foundation.

The Foundation was set up with the prime purpose of consolidating donations received from clubs in Lions Clubs International, District 105CE with monies also being raised from clubs for its own Foundation and Disaster appeal. All administrative expenses of the District are met from subscriptions paid by its members. There has been no change in these policies during

The work of the CIO is carried out entirely by volunteers.

From time to time as appropriate, the Foundation works closely with other local and national agencies, with Lions Clubs, and with Lions Clubs International to achieve its objectives.

## **Management and governance arrangements**

The Foundation is governed by its CIO document dated 5th March 2019, and by the Constitutions and By-Laws of Lions Clubs International, as revised from time to time.

The Trustees are appointed from time to time as appropriate by the members of the District, and have overall responsibility to ensure that the Foundation operates in accordance with Charity law and the District's CIO document. The day-to-day running of the District is overseen by the DG Team elected each year by the members, and which forms and governs such committees as it deems appropriate for the effective running of the District. All business of the District is ratified by the Cabinet in general meetings, which meetings are held at least once per quarter.

The Foundation is ably supported by the volunteer services of its members and others.

## **Trustees**

Details of the Trustees who have served throughout the year are set out under legal and administrative information at the front of these accounts.

## **Financial review, investment policy, reserves and risk**

Financial review: The donated income of the Charity during this financial year was £195,319 (2024 £97,118). The donations made were £172,036 (2024 £90,565). As shown in the statement of financial activities on page 4

Investment policy: The District Treasurer will obtain the best interest rate available from the Banking System on the funds held in the Foundation.

It is the policy of the District to maintain unrestricted funds only to the extent that they are expected to be required within the foreseeable future to meet the objectives of the District. The adequacy of the reserves policy is reviewed periodically.

The Trustees have considered the major risks to which the District is exposed to satisfy themselves that systems are in place to mitigate those risks.

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# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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## Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of its financial activities for that period.

In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

## Independent Examiner

The Trustees intend to ask the existing independent examiner to undertake the independent examination of the Trust in the following year.

Approved by the Trustees on 06/03/2026 and signed on their behalf.



**Paula Mellows**

District Treasurer & Trustee

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LCI DISTRICT 105CE FOUNDATION

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I report on the accounts of the LCI District 105CE Foundaton for the year ended 30 June 2025, which are set out on pages 4 to 9.

The Foundation was established as a Charitable Incorporated Organisation on the 5th March 2019

#### Respective responsibilities of trustees and independent examiner

The Foundation's trustees are responsible for the preparation of the financial statements. The Foundation's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act) and that, by its constitution, an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed: .....

Dated: 06/03/2026

S Raja ACPA  
M Aslam Accountants  
259 Mansfield Road  
Nottingham  
NG1 3FT

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>INCOMING RESOURCE</b>					
<b>From generated funds:-</b>					
<i>Voluntary income:</i>					
Grants and donations	3	1	195,318	195,319	94,414
<i>Other activities</i>					
Activities for generating funds	4	-	-	-	-
<i>Investment income</i>	5	444	3,244	3,687	2,704
		445	198,562	199,006	97,118
<b>From charitable activities:-</b>					
Members' contributions	6	-	-	-	-
Other charitable activities	6	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		445	198,562	199,006	97,118
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds:</b>					
Fundraising events	7	-	-	-	-
<b>Charitable activities</b>					
Donations and Grants - MD & International	8	-	71,060	71,060	78,496
Donations and Grants - District	8	-	100,976	100,976	12,069
Other charitable activities	8	-	-	-	-
<b>Administration costs</b>	9	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		-	172,036	172,036	90,565
<b>Net (outgoing)/incoming resources before transfers</b>		445	26,525	26,970	6,553
Stock Purchase		-	-	-	-
<b>Transfers between funds</b>	11			-	-
<b>NET MOVEMENT IN FUNDS</b>		445	26,525	26,970	6,553
Fund balances at 1 July 2024		3,298	36,814	40,112	33,559
<b>FUND BALANCES AT 30 JUNE 2025</b>	11	3,743	63,339	67,082	40,112

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

All income and expenditure derives from continuing activities

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	£	2025 £	£	2024 £
<b>CURRENT ASSETS</b>					
Brain Tumour Pins		45		45	
Cash at bank and in hand		67,037		40,067	
		<u>67,082</u>		<u>40,112</u>	
<b>NET CURRENT ASSETS</b>					
			67,082		40,112
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u>67,082</u>		<u>40,112</u>
<b>TOTAL NET ASSETS</b>					
			<u>67,082</u>		<u>40,112</u>
<b>ACCUMULATED FUNDS</b>					
Unrestricted funds	12		3,743		3,298
Restricted funds	12		63,339		36,814
			<u>67,082</u>		<u>40,112</u>

The notes attached form part of these accounts

The accounts were approved by the Trustees on 06/03/2026 and signed on their behalf.



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**Paula Mellows**

**District Treasurer & Trustee**

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

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### 1 Accounting policies

The LCI District 105CE Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales (number 1182330). The registered office is at *8 Wedgewood Close, Lincoln LN6 3LS*

#### a) **Basis of preparation**

The financial statements are prepared under the historical cost convention, and in accordance with applicable accounting standards (including FRS102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland"), the Charities SORP (FRS102) 2015 (Accounting and Reporting by Charities) and the Charities Act 2011.

These financial statements are prepared in GBP Sterling, which is the functional currency of the District. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in these notes.

The LCI District 105CE Foundation meets the definition of a public benefit entity under FRS102. The Trustees consider that there are no material uncertainties about the Lions Foundation's ability to continue as a going concern.

#### b) **Incoming resources**

Voluntary income, including donations, gifts, legacies and grants, are recognised where there is entitlement and certainty of receipt, and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Fundraising income and members' contributions are recognised when they fall due.

Investment income are recognised on a receivable basis.

#### c) **Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the invaluable contribution made by volunteers can be found in the trustees' annual report. Where services are provided to the District as a donation that would normally be purchased from a third party, this contribution is recognised in the financial statements at an estimate based on the value of the contribution to the charity.

#### d) **Resources expended**

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are those incurred in running fundraising events and in attracting voluntary income.
- Charitable activities include expenditure made in furthering the objectives of the District, and in promoting volunteerism.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and charity law requirements.

#### e) **Stocks**

Stock is valued at the lower of cost and net realisable value.

#### f) **Cash at bank and in hand**

Included within cash at bank and in hand are deposit balances of £67,036.63 (2024: £40,918).

#### g) **Foreign Currency Transactions**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

## 2 Taxation

The Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. Therefore, it is exempt from taxation on its income and gains where they are applied for charitable purposes.

## 3 Grants & Donations

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
<i>Sight Savers - Eye Camps</i>	-	3,510	3,510	5,060
<i>Water Aid</i>	-	2,000	2,000	2,650
<i>LCIF - Undesignated</i>	-	6,760	6,760	3,483
<i>LCIF – International Disaster Relief</i>	-	15,259	15,259	24,450
<i>LCIF - Area of Greatest Need</i>	-	1,302	1,302	-
<i>LCIF - Youth</i>	-	773	773	-
<i>LCIF – Morocco</i>	-	-	-	5,275
<i>LCIF - Libya</i>	-	-	-	250
<i>LCIF - Mexico</i>	-	-	-	800
<i>LCIF - Gaza</i>	-	-	-	750
<i>LCIF - Japan</i>	-	-	-	1,450
<i>LCIF - Nepal</i>	-	-	-	100
<i>LCIF - Spain</i>	-	4,000	4,000	-
<i>LCIF - LA Fires</i>	-	2,700	2,700	-
<i>LCIF - Ukraine Stoves</i>	-	13,025	13,025	107
<i>LCIF - Florida</i>	-	-	-	300
<i>LCIF - Turkey</i>	-	-	-	500
<i>LCIF - Myanmar</i>	-	700	700	-
<i>LCIF - Taiwan</i>	-	-	-	2,150
<i>LCIF - Brazil</i>	-	-	-	1,450
<i>LCIF - Killi Kids</i>	-	-	-	3,828
<i>Korle Bu</i>	-	250	250	1,700
<i>Special Olympics</i>	-	-	-	50
<i>MD Youth Programme</i>	-	7,982	7,982	5,808
<i>District Foundation- General Fund</i>	1	-	1	-
<i>LIBRA</i>	-	600	600	900
<i>Ball 4 All</i>	-	-	-	439
<i>Fed of Disability Sports</i>	-	-	-	2,150
<i>Gift for Living</i>	-	500	500	2,240
<i>Vision Camera</i>	-	110,344	110,344	100
<i>Lions Brain Tumour</i>	-	7,848	7,848	5,593
<i>DG Partners Appeal</i>	-	10,248	10,248	9,297
<i>Diabetes</i>	-	-	-	100
<i>Shipshape Award</i>	-	2,598	2,598	3,182
<i>District Youth Fund</i>	-	800	800	800
<i>Help Ukraine</i>	-	-	-	3,653
<i>New Century - Trike</i>	-	600	600	600
<i>WaSH Appeal</i>	-	900	900	2,600
<i>Romanian Pride</i>	-	461	461	-
<i>Period Poverty (Kenya Project)</i>	-	850	850	-
<i>District Disaster Fund</i>	-	200	200	950
<i>MD Disaster Appeal</i>	-	500	500	250
<i>MD Flood Disaster Appeal</i>	-	308	308	1,400
<i>School in a Box</i>	-	300	300	-
	<u>1</u>	<u>195,318</u>	<u>195,319</u>	<u>94,414</u>

<b>4 <u>Activities for generating funds</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
	-	-	-	-
	-	-	-	-
	-	-	-	-

<b>5 <u>Investment Income</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<i>Interest receivable (Cr to DG Partners Appeal &amp; Dist Foundation)</i>	444	1,123	1,567	1,204
<i>Gift Aid</i>	-	2,120	2,120	1,500
	444	3,244	3,687	2,704

<b>6 <u>Income from charitable activities</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<i>Sale of Brain Tumour Pins</i>	-	-	-	-
	-	-	-	-
	-	-	-	-

*Explanatory note: Brain Tumour Pins were original purchased (cost £500) using Unrestricted funds from District EA Charity Trust Fund so the sale of said pins were paid back to the Foundation (Foundation was created from the closure of District E Foundation and District EA Charity Trust) 9 pins at a cost of £5 each are still held by the District for sale.*

*Income received from Bank Interest was credited to the DG Partners Appeal and the District Foundation this year.*

*Gift Aid is distributed to the Appeals where the monies were donated - £1783.18 Various LCIF Appeals, £102.13 DG Parters Appeal, £50 Vision Camera, £100 Gift for Living, £72.60 Lions BTR & £12.50 Water Aid*

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

7 <u>Cost of generating funds</u>	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
	-	-	-	-
	-	-	-	-
	-	-	-	-
8 <u>Charitable Activities</u>	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Donations and Grants - MD &amp; International</b>				
<i>Sight Savers - Eye Camps</i>	-	3,660	3,660	4,910
<i>Water Aid</i>	-	2,013	2,013	2,650
<i>LCIF - Undesignated</i>	-	7,249	7,249	3,483
<i>LCIF – International Disaster Relief</i>	-	16,453	16,453	25,172
<i>LCIF - Area of Greatest Need</i>	-	1,302	1,302	-
<i>LCIF - Spain</i>	-	4,000	4,000	-
<i>LCIF - LA Fires</i>	-	2,700	2,700	-
<i>LCIF – Morocco</i>	-	-	-	5,275
<i>LCIF - Libya</i>	-	-	-	250
<i>LCIF - Mexico</i>	-	-	-	800
<i>LCIF - Gaza</i>	-	-	-	750
<i>LCIF - Japan</i>	-	-	-	1,450
<i>LCIF - Nepal</i>	-	-	-	100
<i>LCIF - Turkey</i>	-	-	-	500
<i>LCIF - Youth</i>	-	773	773	-
<i>LCIF - Ukraine Stoves</i>	-	12,850	12,850	112
<i>LCIF - Myanmar</i>	-	700	700	-
<i>LCIF - Florida</i>	-	-	-	400
<i>LCIF - Taiwan</i>	-	-	-	2,150
<i>LCIF - Brazil</i>	-	-	-	1,450
<i>LCIF - Killi Kids</i>	-	-	-	3,901
<i>Korte Bu</i>	-	250	250	1,700
<i>Special Olympics</i>	-	-	-	50
<i>MD Youth Programme</i>	-	7,982	7,982	5,808
<i>School in a Box</i>	-	300	300	-
<i>LIBRA</i>	-	600	600	900
<i>Ball 4 All</i>	-	-	-	548
<i>Fed of Disability Sports</i>	-	-	-	2,150
<i>Food 4 All</i>	-	-	-	-
<i>Gift for Living</i>	-	1,000	1,000	1,840
<i>Lions Brain Tumour</i>	-	7,920	7,920	5,993
<i>Help Ukraine</i>	-	-	-	3,703
<i>Young Ambassador</i>	-	-	-	-
<i>New Century - Trike</i>	-	-	-	1,200
<i>Diabetes</i>	-	-	-	100
<i>MD Disaster Appeal</i>	-	500	500	250
<i>MD Flood Disaster Appeal</i>	-	808	808	900
	-	71,060	71,060	78,496
<b>Donations and Grants - District</b>				
<i>DG Partners Appeal</i>	-	10,022	10,022	12,049
<i>District Youth Fund</i>	-	247	247	20
<i>Vision Camera</i>	-	90,707	90,707	-
	-	100,976	100,976	12,069
<b>Other activities</b>				
	-	-	-	-
	-	-	-	-
9 <u>Governance costs</u>	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<i>Bank Charges for Account</i>	-	-	-	-
	-	-	-	-
	-	-	-	-
10 <u>Employee and Trustees' expenses</u>				

There were no employees during the year (2023-24: none).

None of the Trustees was paid any remuneration or expenses by the charity during the year (2023-24: none) in their capacity as Trustees.

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

## 11 Analysis of charitable funds

### Analysis of unrestricted fund movements

	Balance 01/07/2024	Incoming Resources	Resources Expended	Transfers	Balance 30/06/2025	Value of Stock Held
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General fund	3,253	445	-	-	3,698	-
General fund (Pins)	(45)	-	-	-	(45)	45
<b>Restricted funds</b>						
District Youth Fund	3,942	800	247	-	4,495	-
District Disaster Fund	950	200	-	-	1,150	-
Vision Camera	4,361	110,394	90,707	-	24,047	-
DG's Partner Appeal	21,230	11,474	10,022	-	22,681	-
LCIF – International Disaster Relief	-	16,478	16,453	-	25	-
LCIF - Ukraine Stoves	-	13,100	12,850	-	250	-
Romanian Pride	100	461	-	-	561	-
Kenya Project (Period Poverty)	-	850	-	-	850	-
ShipShape Award	3,182	2,598	-	-	5,780	-
MD Floods Appeal	500	308	808	-	-	-
Gift for Living	400	600	1,000	-	-	-
WaSH	2,600	900	-	-	3,500	-
Trike	(600)	600	-	-	-	-
Sight Savers	150	3,510	3,660	-	-	-
	<u>40,022</u>	<u>162,718</u>	<u>135,748</u>	<u>-</u>	<u>66,992</u>	<u>45</u>

The general fund comprises funds raised, Interest and donations received which have not been restricted by the donors or designated by the Trustees for a particular use. The Trustees are entitled to allocate such funds as they see fit towards the objects of the Foundation

**District Youth Fund:** This fund is used to pay for Youth projects that the District and Trustees deem suitable, some of the projects that are currently sponsored include the District Young Ambassador to attend the MD final, The District Peace Poster Final and a donation to clubs to help in the set up of a Leo's club.

**Vision Camera:** These are funds that are being held by the District for the Purchase of Cameras that help in the detection of Sight problems in children.

**DG's Partner Appeal:** This fund is for donations and monies received/raised for the DG's Partners Appeal - this years monies will be donated to MND

## 12 Analysis of net assets between funds

Fund balances at 30 June 2025 are represented by:-

	Unrestricted funds	Restricted funds	Total
	£	£	£
Current assets - Funds	3,698	63,339	67,037
- Stock	(45)	-	(45)
Total	<u>3,653</u>	<u>63,339</u>	<u>66,992</u>

**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

England & Wales - Charity number 1182330

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# Accounts

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**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

**A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	District Governor	Paul Southerton
	1st Vice District Governor	Colin Talbot
	2nd Vice District Governor	Chris Speed
	District Treasurer	Paula Mellows
	District Secretary	Keith Radley
	Immediate Past District Governor	Chris Hibbert
	Trustee	Derek Blow
	Trustee	Alan Hall
	Trustee	John Potter
	Trustee	Cyril Graham Venables
Secretary to the Trustees	Keith Radley	
Charity Number	1182330	
Principal Address	8 Wedgewood Close Lincoln LN6 3LS	
Independent Examiner	S Raja ACPA M Aslam Accountants 259 Mansfield Road Nottingham NG1 3FT	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	Lloyds Bank Plc 202 High Street Lincoln LN5 7AP

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**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**  
**A Charitable Incorporated Organisation (CIO)**  
**CONTENTS**

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Statement of financial activities for the year	4
Balance Sheet	5
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# **LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

**A Charitable Incorporated Organisation (CIO)**

**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2024**

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## **History, objectives and activities of the Trust**

The District is a member of the International Association of Lions Clubs, and was established as a Charitable Incorporated Organisation (CIO) on the 5th March 2019

The Foundation's objectives and activities are such purposes which are exclusively charitable according to the laws of England and Wales as the trustees shall in their absolute discretion determine, including (but not limited to):

- Promoting without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating with the local authorities and voluntary organisations in a common effort to advance education and to provide facilities in the interests of social welfare;
- The relief of sickness or disability and preservation of good health including the prevention of avoidable blindness;
- To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society;
- Promoting for the benefit of the public the conservation, protection and improvement of the physical and natural environment;
- The relief and assistance of people in any part of the world who are victims of war or natural disaster, trouble or catastrophe.

Throughout the year, the Trustees have paid regard to the Charity Commission's guidance on public benefit in dealing with the objectives and activities of the Foundation.

The Foundation was set up with the prime purpose of consolidating donations received from clubs in Lions Clubs International, District 105CE with monies also being raised from clubs for its own Foundation and Disaster appeal. All administrative expenses of the District are met from subscriptions paid by its members. There has been no change in these policies during

The work of the CIO is carried out entirely by volunteers.

From time to time as appropriate, the Foundation works closely with other local and national agencies, with Lions Clubs, and with Lions Clubs International to achieve its objectives.

## **Management and governance arrangements**

The Foundation is governed by its CIO document dated 5th March 2019, and by the Constitutions and By-Laws of Lions Clubs International, as revised from time to time.

The Trustees are appointed from time to time as appropriate by the members of the District, and have overall responsibility to ensure that the Foundation operates in accordance with Charity law and the District's CIO document. The day-to-day running of the District is overseen by the DG Team elected each year by the members, and which forms and governs such committees as it deems appropriate for the effective running of the District. All business of the District is ratified by the Cabinet in general meetings, which meetings are held at least once per quarter.

The Foundation is ably supported by the volunteer services of its members and others.

## **Trustees**

Details of the Trustees who have served throughout the year are set out under legal and administrative information at the front of these accounts.

## **Financial review, investment policy, reserves and risk**

Financial review: The donated income of the Charity during this financial year was £97,118 (2023 £118,077). The donations made were £90,565 (2023 £106,710). As shown in the statement of financial activities on page 4

Investment policy: The District Treasurer will obtain the best interest rate available from the Banking System on the funds held in the Foundation.

It is the policy of the District to maintain unrestricted funds only to the extent that they are expected to be required within the foreseeable future to meet the objectives of the District. The adequacy of the reserves policy is reviewed periodically.

The Trustees have considered the major risks to which the District is exposed to satisfy themselves that systems are in place to mitigate those risks.

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# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

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## Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of its financial activities for that period.

In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

## Independent Examiner

The Trustees intend to ask the existing independent examiner to undertake the independent examination of the Trust in the following year.

Approved by the Trustees on 03/02/2025 and signed on their behalf.



**Paula Mellows**

District Treasurer & Trustee

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LCI DISTRICT 105CE FOUNDATION

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I report on the accounts of the LCI District 105CE Foundaton for the year ended 30 June 2024, which are set out on pages 4 to 9.

The Foundation was established as a Charitable Incorporated Organisation on the 5th March 2019

#### Respective responsibilities of trustees and independent examiner

The Foundation's trustees are responsible for the preparation of the financial statements. The Foundation's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act) and that, by its constitution, an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 03/02/2025

S Raja ACPA  
M Aslam Accountants  
259 Mansfield Road  
Nottingham  
NG1 3FT

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>INCOMING RESOURCE</b>					
<b>From generated funds:-</b>					
<i>Voluntary income:</i>					
Grants and donations	3	-	94,414	94,414	116,477
<i>Other activities</i>					
Activities for generating funds	4	-	-	-	-
<i>Investment income</i>	5	13	2,691	2,704	1,600
		13	97,105	97,118	118,077
<b>From charitable activities:-</b>					
Members' contributions	6	-	-	-	-
Other charitable activities	6	-	-	-	160
<b>TOTAL INCOMING RESOURCES</b>		13	97,105	97,118	118,237
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds:</b>					
Fundraising events	7	-	-	-	-
<b>Charitable activities</b>					
Donations and Grants - MD & International	8	-	78,496	78,496	106,133
Donations and Grants - District	8	-	12,069	12,069	578
Other charitable activities	8	-	-	-	-
<b>Administration costs</b>	9	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		-	90,565	90,565	106,711
<b>Net (outgoing)/incoming resources before transfers</b>		13	6,540	6,553	11,367
Stock Purchase		-	-	-	-
<b>Transfers between funds</b>	11			-	-
<b>NET MOVEMENT IN FUNDS</b>		13	6,540	6,553	11,367
Fund balances at 1 July 2023		3,285	30,274	33,559	22,192
<b>FUND BALANCES AT 30 JUNE 2024</b>	11	3,298	36,814	40,112	33,559

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

All income and expenditure derives from continuing activities

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	£	2024 £	£	2023 £
<b>CURRENT ASSETS</b>					
Brain Tumour Pins		45		45	
Cash at bank and in hand		40,067		33,513	
		<u>40,112</u>		<u>33,558</u>	
<b>NET CURRENT ASSETS</b>			40,112		33,558
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>40,112</u>		<u>33,558</u>
<b>TOTAL NET ASSETS</b>			<u>40,112</u>		<u>33,558</u>
<b>ACCUMULATED FUNDS</b>					
Unrestricted funds	12		3,298		3,285
Restricted funds	12		36,814		30,273
			<u>40,112</u>		<u>33,558</u>

The notes attached form part of these accounts

The accounts were approved by the Trustees on 03/02/2025 and signed on their behalf.



.....  
**Paula Mellows**

**District Treasurer & Trustee**

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

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### 1 Accounting policies

The LCI District 105CE Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales (number 1182330). The registered office is at *8 Wedgewood Close, Lincoln LN6 3LS*

#### a) **Basis of preparation**

The financial statements are prepared under the historical cost convention, and in accordance with applicable accounting standards (including FRS102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland"), the Charities SORP (FRS102) 2015 (Accounting and Reporting by Charities) and the Charities Act 2011.

These financial statements are prepared in GBP Sterling, which is the functional currency of the District. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in these notes.

The LCI District 105CE Foundation meets the definition of a public benefit entity under FRS102. The Trustees consider that there are no material uncertainties about the Lions Foundation's ability to continue as a going concern.

#### b) **Incoming resources**

Voluntary income, including donations, gifts, legacies and grants, are recognised where there is entitlement and certainty of receipt, and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Fundraising income and members' contributions are recognised when they fall due.

Investment income are recognised on a receivable basis.

#### c) **Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the invaluable contribution made by volunteers can be found in the trustees' annual report. Where services are provided to the District as a donation that would normally be purchased from a third party, this contribution is recognised in the financial statements at an estimate based on the value of the contribution to the charity.

#### d) **Resources expended**

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are those incurred in running fundraising events and in attracting voluntary income.
- Charitable activities include expenditure made in furthering the objectives of the District, and in promoting volunteerism.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and charity law requirements.

#### e) **Stocks**

Stock is valued at the lower of cost and net realisable value.

#### f) **Cash at bank and in hand**

Included within cash at bank and in hand are deposit balances of £40,918 (2023: £33,513).

#### g) **Foreign Currency Transactions**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

## 2 Taxation

The Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. Therefore, it is exempt from taxation on its income and gains where they are applied for charitable purposes.

## 3 Grants & Donations

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
<i>Sight Savers - Eye Camps</i>	-	5,060	5,060	2,560
<i>Water Aid</i>	-	2,650	2,650	2,050
<i>LCIF - Undesignated</i>	-	3,483	3,483	11,840
<i>LCIF - Puerto Rico</i>	-	-	-	2,650
<i>LCIF – International Disaster Relief</i>	-	24,450	24,450	2,964
<i>LCIF – Morocco</i>	-	5,275	5,275	-
<i>LCIF - Libya</i>	-	250	250	-
<i>LCIF - Mexico</i>	-	800	800	-
<i>LCIF - Gaza</i>	-	750	750	-
<i>LCIF - Japan</i>	-	1,450	1,450	-
<i>LCIF - Nepal</i>	-	100	100	-
<i>LCIF - Pakistan</i>	-	-	-	8,836
<i>LCIF - Mississippi</i>	-	-	-	1,700
<i>LCIF - Ukraine</i>	-	107	107	5,633
<i>LCIF - Florida</i>	-	300	300	1,100
<i>LCIF - Turkey</i>	-	500	500	32,408
<i>LCIF - Childhood Cancer</i>	-	-	-	685
<i>LCIF - Taiwan</i>	-	2,150	2,150	-
<i>LCIF - Brazil</i>	-	1,450	1,450	-
<i>LCIF - Killi Kids</i>	-	3,828	3,828	-
<i>Korle Bu</i>	-	1,700	1,700	2,100
<i>Special Olympics</i>	-	50	50	125
<i>MD Youth Programme</i>	-	5,808	5,808	6,150
<i>Medic Alert</i>	-	-	-	50
<i>LIBRA</i>	-	900	900	450
<i>Ball 4 All</i>	-	439	439	1,250
<i>Fed of Disability Sports</i>	-	2,150	2,150	1,725
<i>Gift for Living</i>	-	2,240	2,240	65
<i>Spot Camera</i>	-	100	100	685
<i>Lions Brain Tumour</i>	-	5,593	5,593	15,467
<i>DG Partners Appeal</i>	-	9,297	9,297	11,267
<i>Diabetes</i>	-	100	100	-
<i>Shipshape Award</i>	-	3,182	3,182	-
<i>District Youth Fund</i>	-	800	800	820
<i>Help Ukraine</i>	-	3,653	3,653	3,500
<i>New Century - Trike</i>	-	600	600	-
<i>WaSH Appeal</i>	-	2,600	2,600	-
<i>Romanian Pride</i>	-	-	-	100
<i>Food 4 All</i>	-	-	-	277
<i>District Disaster Fund</i>	-	950	950	-
<i>MD Disaster Appeal</i>	-	250	250	-
<i>MD Flood Disaster Appeal</i>	-	1,400	1,400	-
<i>Young Ambassador</i>	-	-	-	20
	-	94,414	94,414	116,477

<b>4 <u>Activities for generating funds</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
	-	-	-	-
	-	-	-	-
	-	-	-	-

<b>5 <u>Investment Income</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<i>Interest receivable (Cr to DG Partners Appeal)</i>	-	1,204	1,204	356
<i>Gift Aid</i>	13	1,487	1,500	1,244
	13	2,691	2,704	1,600

<b>6 <u>Income from charitable activities</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<i>Sale of Brain Tumour Pins</i>	-	-	-	-
	-	-	-	-
	-	-	-	-

*Explanatory note: Brain Tumour Pins were original purchased (cost £500) using Unrestricted funds from District EA Charity Trust Fund so the sale of said pins were paid back to the Foundation (Foundation was created from the closure of District E Foundation and District EA Charity Trust) 9 pins at a cost of £5 each are still held by the District for sale.*

*Income received from Bank Interest was credited to the DG Partners Appeal this year.*

*Gift Aid is distributed to the Appeals where the monies were donated - £727.25 Various LCIF Appeals, £111.46 DG Parters Appeal, £50 Help Ukraine, £73.75 Killi Kids, £400 Lions BTR, £109.65 Ball 4 All and £13.11 to the General Fund*

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

7 <u>Cost of generating funds</u>	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
	-	-	-	-
	-	-	-	-
	-	-	-	-
8 <u>Charitable Activities</u>	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Donations and Grants - MD &amp; International</b>				
<i>Sight Savers - Eye Camps</i>	-	4,910	4,910	2,560
<i>Water Aid</i>	-	2,650	2,650	2,050
<i>LCIF - Undesignated</i>	-	3,483	3,483	11,840
<i>LCIF - Puerto Rico</i>	-	-	-	2,650
<i>LCIF - Pakistan</i>	-	-	-	8,836
<i>LCIF - International Disaster Relief</i>	-	25,172	25,172	3,198
<i>LCIF - Morocco</i>	-	5,275	5,275	-
<i>LCIF - Libya</i>	-	250	250	-
<i>LCIF - Mexico</i>	-	800	800	-
<i>LCIF - Gaza</i>	-	750	750	-
<i>LCIF - Japan</i>	-	1,450	1,450	-
<i>LCIF - Nepal</i>	-	100	100	-
<i>LCIF - Turkey</i>	-	500	500	32,545
<i>LCIF - Childhood Cancer</i>	-	-	-	685
<i>LCIF - Ukraine</i>	-	112	112	7,179
<i>LCIF - Mississippi</i>	-	-	-	1,700
<i>LCIF - Florida</i>	-	400	400	1,000
<i>LCIF - Taiwan</i>	-	2,150	2,150	-
<i>LCIF - Brazil</i>	-	1,450	1,450	-
<i>LCIF - Killi Kids</i>	-	3,901	3,901	-
<i>Korle Bu</i>	-	1,700	1,700	2,100
<i>Special Olympics</i>	-	50	50	-
<i>MD Youth Programme</i>	-	5,808	5,808	6,150
<i>Medic Alert</i>	-	-	-	50
<i>LIBRA</i>	-	900	900	450
<i>Ball 4 All</i>	-	548	548	1,250
<i>Fed of Disability Sports</i>	-	2,150	2,150	1,725
<i>Food 4 All</i>	-	-	-	346
<i>Gift for Living</i>	-	1,840	1,840	81
<i>Lions Brain Tumour</i>	-	5,993	5,993	15,467
<i>Help Ukraine</i>	-	3,703	3,703	4,125
<i>Young Ambassador</i>	-	-	-	20
<i>New Century - Trike</i>	-	1,200	1,200	-
<i>Diabetes</i>	-	100	100	-
<i>MD Disaster Appeal</i>	-	250	250	-
<i>MD Flood Disaster Appeal</i>	-	900	900	-
	-	78,496	78,496	106,008
<b>Donations and Grants - District</b>				
<i>DG Partners Appeal</i>	-	12,049	12,049	-
<i>District Youth Fund</i>	-	20	20	576
	-	12,069	12,069	576
<b>Other activities</b>				
	-	-	-	-
	-	-	-	-
	-	-	-	-
9 <u>Governance costs</u>	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<i>Bank Charges for Account</i>	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
10 <u>Employee and Trustees' expenses</u>				

There were no employees during the year (2022-23: none).

None of the Trustees was paid any remuneration or expenses by the charity during the year (2022-23: none) in their capacity as Trustees.

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

## 11 Analysis of charitable funds

### Analysis of unrestricted fund movements

	Balance 01/07/2022	Incoming Resources	Resources Expended	Transfers	Balance 30/06/2023	Value of Stock Held
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General fund	3,240	14	-	-	3,253	-
General fund (Pins)	(45)	-	-	-	(45)	45
<b>Restricted funds</b>						
District Youth Fund	3,162	800	20	-	3,942	-
District Disaster Fund	-	950	-	-	950	-
Spot Camera	4,261	100	-	-	4,361	-
DG's Partner Appeal	22,651	10,627	12,049	-	21,230	-
Romanian Pride	100	-	-	-	100	-
LCIF - Florida	100	300	400	-	-	-
ShipShape Award	-	3,182	-	-	3,182	-
MD Floods Appeal	-	1,400	900	-	500	-
Gift for Living	-	2,240	1,840	-	400	-
WaSH	-	2,600	-	-	2,600	-
Trike	-	600	1,200	-	(600)	-
Sight Savers	-	5,060	4,910	-	150	-
	<u>33,469</u>	<u>27,873</u>	<u>21,319</u>	<u>-</u>	<u>40,022</u>	<u>45</u>

The general fund comprises funds raised and donations received which have not been restricted by the donors or designated by the Trustees for a particular use. The Trustees are entitled to allocate such funds as they see fit towards the objects of the Foundation

**District Youth Fund:** This fund is used to pay for Youth projects that the District and Trustees deem suitable, some of the projects that are currently sponsored include the District Young Ambassador to attend the MD final, The District Peace Poster Final and a donation to clubs to help in the set up of a Leo's club.

**Spot Camera:** These are funds that are being held by the District for the Purchase of Cameras that help in the detection of Sight problems in children.

**DG's Partner Appeal:** This fund is for donations and monies received/raised for the DG's Partners Appeal - this years monies will be donated to Young Carers

**LCIF - Ukraine:** This appeal is run by our International Foundation for the support of projects in the Ukraine

## 12 Analysis of net assets between funds

Fund balances at 30 June 2024 are represented by:-

	Unrestricted funds	Restricted funds	Total
	£	£	£
Current assets - Funds	3,208	36,814	40,022
- Stock	45	-	45
Total	<u>3,253</u>	<u>36,814</u>	<u>40,067</u>

**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

England & Wales - Charity number 1182330

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# Accounts

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**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**  
**A Charitable Incorporated Organisation (CIO)**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	District Governor	Chris Hibbert
	1st Vice District Governor	Paul Southerton
	2nd Vice District Governor	Colin Talbot
	District Treasurer	Paula Mellows
	District Secretary	Keith Radley
	Immediate Past District Governor	David Pope
	Trustee	Derek Blow
	Trustee	Alan Hall
	Trustee	John Potter
	Trustee	Cyril Graham Venables
Secretary to the Trustees	Keith Radley	
Charity Number	1182330	
Principal Address	8 Wedgewood Close Lincoln LN6 3LS	
Independent Examiner	S Raja ACPA M Aslam Accountants 259 Mansfield Road Nottingham NG1 3FT	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	Lloyds Bank Plc 202 High Street Lincoln LN5 7AP

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**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**  
**A Charitable Incorporated Organisation (CIO)**  
**CONTENTS**

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Independent Examiner's Report	3
Statement of financial activities for the year	4
Balance Sheet	5
Notes to the financial statements	6 - 9

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

## **A Charitable Incorporated Organisation (CIO)**

### **TRUSTEES ANNUAL REPORT**

#### **FOR THE YEAR ENDED 30 JUNE 2023**

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##### **History, objectives and activities of the Trust**

The District is a member of the International Association of Lions Clubs, and was established as a Charitable Incorporated Organisation (CIO) on the 5th March 2019

The Foundation's objectives and activities are such purposes which are exclusively charitable according to the laws of England and Wales as the trustees shall in their absolute discretion determine, including (but not limited to):

- Promoting without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating with the local authorities and voluntary organisations in a common effort to advance education and to provide facilities in the interests of social welfare;
- The relief of sickness or disability and preservation of good health including the prevention of avoidable blindness;
- To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society;
- Promoting for the benefit of the public the conservation, protection and improvement of the physical and natural environment;
- The relief and assistance of people in any part of the world who are victims of war or natural disaster, trouble or catastrophe.

Throughout the year, the Trustees have paid regard to the Charity Commission's guidance on public benefit in dealing with the objectives and activities of the Foundation.

The Foundation relies on the surpluses made on fundraising events, and on occasional donations from the public, to provide the funds with which to carry out its objectives. All administrative expenses of the District are met from subscriptions paid by its members. There has been no change in these policies during the year.

The work of the CIO is carried out entirely by volunteers.

From time to time as appropriate, the Foundation works closely with other local and national agencies, with Lions Clubs, and with Lions Clubs International to achieve its objectives.

##### **Management and governance arrangements**

The Foundation is governed by its CIO document dated 5th March 2019, and by the Constitutions and By-Laws of Lions Clubs International, as revised from time to time.

The Trustees are appointed from time to time as appropriate by the members of the District, and have overall responsibility to ensure that the Foundation operates in accordance with Charity law and the District's CIO document. The day-to-day running of the District is overseen by the DG Team elected each year by the members, and which forms and governs such committees as it deems appropriate for the effective running of the District. All business of the District is ratified by the Cabinet in general meetings, which meetings are held at least once per quarter.

The Foundation is ably supported by the volunteer services of its members and others.

##### **Trustees**

Details of the Trustees who have served throughout the year are set out under legal and administrative information at the front of these accounts.

##### **Financial review, investment policy, reserves and risk**

Financial review: The donated income of the Charity during this financial year was £118,077 (2022 £145,321). The donations made were £106,710 (2022 £139,206). As shown in the statement of financial activities on page 4

Investment policy: The District Treasurer will obtain the best interest rate available from the Banking System on the funds held in the Foundation.

It is the policy of the District to maintain unrestricted funds only to the extent that they are expected to be required within the foreseeable future to meet the objectives of the District. The adequacy of the reserves policy is reviewed periodically.

The Trustees have considered the major risks to which the District is exposed to satisfy themselves that systems are in place to mitigate those risks.

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# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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## Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of its financial activities for that period.

In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

## Independent Examiner

The Trustees intend to ask the existing independent examiner to undertake the independent examination of the Trust in the following year.

Approved by the Trustees on 28/02/2024 and signed on their behalf.



**Paula Mellows**

District Treasurer & Trustee

**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**  
**A Charitable Incorporated Organisation (CIO)**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF LCI DISTRICT 105CE FOUNDATION**

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I report on the accounts of the LCI District 105CE Foundaton for the year ended 30 June 2023, which are set out on pages 4 to 9.

The Foundation was established as a Charitable Incorporated Organisation on the 5th March 2019

**Respective responsibilities of trustees and independent examiner**

The Foundation's trustees are responsible for the preparation of the financial statements. The Foundation's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act) and that, by its constitution, an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed: .....

Dated: 28/02/2024

S Raja ACPA  
M Aslam Accountants  
259 Mansfield Road  
Nottingham  
NG1 3FT

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCE</b>					
<b>From generated funds:-</b>					
<i>Voluntary income:</i>					
Grants and donations	3	-	116,477	116,477	145,144
<i>Other activities</i>					
Activities for generating funds	4	-	-	-	-
<i>Investment income</i>	5	1	1,599	1,600	17
		<u>1</u>	<u>118,076</u>	<u>118,077</u>	<u>145,161</u>
<b>From charitable activities:-</b>					
Members' contributions	6	-	-	-	-
Other charitable activities	6	-	-	-	160
<b>TOTAL INCOMING RESOURCES</b>		<u>1</u>	<u>118,076</u>	<u>118,077</u>	<u>145,321</u>
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds:</b>					
Fundraising events	7	-	-	-	-
<b>Charitable activities</b>					
Donations and Grants - MD & International	8	-	106,133	106,133	129,686
Donations and Grants - District	8	-	576	576	9,520
Other charitable activities	8	-	-	-	-
<b>Administration costs</b>					
	9	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<u>-</u>	<u>106,710</u>	<u>106,710</u>	<u>139,206</u>
<b>Net (outgoing)/incoming resources before transfers</b>		1	11,367	11,367	6,115
Stock Purchase		-	-	-	(160)
<b>Transfers between funds</b>	11			-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>1</u>	<u>11,367</u>	<u>11,367</u>	<u>5,955</u>
Fund balances at 1 July 2022		3,284	18,907	22,191	16,236
<b>FUND BALANCES AT 30 JUNE 2023</b>	11	<u>3,285</u>	<u>30,273</u>	<u>33,558</u>	<u>22,191</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2023

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	Notes	£	2023 £	£	2022 £
<b>CURRENT ASSETS</b>					
Brain Tumour Pins		45		45	
Cash at bank and in hand		33,513		22,146	
		<u>33,558</u>		<u>22,191</u>	
<b>NET CURRENT ASSETS</b>					
			<u>33,558</u>		<u>22,191</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u>33,558</u>		<u>22,191</u>
<b>TOTAL NET ASSETS</b>					
			<u>33,558</u>		<u>22,191</u>
<b>ACCUMULATED FUNDS</b>					
Unrestricted funds	12		3,285		3,284
Restricted funds	12		30,273		18,907
			<u>33,558</u>		<u>22,191</u>

The notes attached form part of these accounts

The accounts were approved by the Trustees on 28/02/2024 and signed on their behalf.



.....  
**Paula Mellows**

**District Treasurer & Trustee**

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

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### 1 Accounting policies

The LCI District 105CE Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales (number 1182330). The registered office is at *8 Wedgewood Close, Lincoln LN6 3LS*

#### a) **Basis of preparation**

The financial statements are prepared under the historical cost convention, and in accordance with applicable accounting standards (including FRS102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland"), the Charities SORP (FRS102) 2015 (Accounting and Reporting by Charities) and the Charities Act 2011.

These financial statements are prepared in GBP Sterling, which is the functional currency of the District. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in these notes.

The LCI District 105CE Foundation meets the definition of a public benefit entity under FRS102. The Trustees consider that there are no material uncertainties about the Lions Foundation's ability to continue as a going concern.

#### b) **Incoming resources**

Voluntary income, including donations, gifts, legacies and grants, are recognised where there is entitlement and certainty of receipt, and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Fundraising income and members' contributions are recognised when they fall due.

Investment income are recognised on a receivable basis.

#### c) **Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the invaluable contribution made by volunteers can be found in the trustees' annual report. Where services are provided to the District as a donation that would normally be purchased from a third party, this contribution is recognised in the financial statements at an estimate based on the value of the contribution to the charity.

#### d) **Resources expended**

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are those incurred in running fundraising events and in attracting voluntary income.
- Charitable activities include expenditure made in furthering the objectives of the District, and in promoting volunteerism.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and charity law requirements.

#### e) **Stocks**

Stock is valued at the lower of cost and net realisable value.

#### f) **Cash at bank and in hand**

Included within cash at bank and in hand are deposit balances of £33,513 (2022: £22,146).

#### g) **Foreign Currency Transactions**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

## 2 Taxation

The Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. Therefore, it is exempt from taxation on its income and gains where they are applied for charitable purposes.

## 3 Grants & Donations

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<i>Sight Savers - Eye Camps</i>	-	2,560	2,560	2,610
<i>Water Aid</i>	-	2,050	2,050	1,500
<i>LCIF - Undesignated</i>	-	11,840	11,840	500
<i>LCIF - Puerto Rico</i>	-	2,650	2,650	-
<i>LCIF – International Disaster Relief</i>	-	2,964	2,964	11,463
<i>LCIF – European Floods</i>	-	-	-	3,300
<i>LCIF - Haiti</i>	-	-	-	6,400
<i>LCIF - Madagascar</i>	-	-	-	3,050
<i>LCIF - Tonga</i>	-	-	-	8,000
<i>LCIF - US Tornados</i>	-	-	-	1,550
<i>LCIF - India</i>	-	-	-	388
<i>LCIF - Korle Bu</i>	-	2,100	2,100	-
<i>LCIF - Pakistan</i>	-	8,836	8,836	-
<i>LCIF - Mississippi</i>	-	1,700	1,700	-
<i>LCIF - Ukraine</i>	-	5,633	5,633	60,980
<i>LCIF - Florida</i>	-	1,100	1,100	-
<i>LCIF - Turkey</i>	-	32,408	32,408	-
<i>LCIF - Childhood Cancer</i>	-	685	685	-
<i>Special Olympics</i>	-	125	125	475
<i>MD Youth Programme</i>	-	6,150	6,150	6,444
<i>Medic Alert</i>	-	50	50	300
<i>LIBRA</i>	-	450	450	700
<i>Ball 4 All</i>	-	1,250	1,250	4,198
<i>Fed of Disability Sports</i>	-	1,725	1,725	125
<i>Gift for Living</i>	-	65	65	100
<i>Spot Camera</i>	-	685	685	-
<i>Lions Brain Tumour</i>	-	15,467	15,467	16,496
<i>DG Partners Appeal</i>	-	11,267	11,267	13,093
<i>Hearing Equipment</i>	-	-	-	50
<i>MD Refugee Appeal</i>	-	-	-	2,552
<i>District Youth Fund</i>	-	820	820	870
<i>Help Ukraine</i>	-	3,500	3,500	-
<i>Romanian Pride</i>	-	100	100	-
<i>Food 4 All</i>	-	277	277	-
<i>Young Ambassador</i>	-	20	20	-
	-	116,477	116,477	145,144

<b>4 <u>Activities for generating funds</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	-	-	-	-
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<b>5 <u>Investment Income</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<i>Interest receivable (Cr to DG Partners Appeal)</i>	-	356	356	16
<i>Gift Aid</i>	1	1,243	1,244	1
	<u>1</u>	<u>1,599</u>	<u>1,600</u>	<u>17</u>

<b>6 <u>Income from charitable activities</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<i>Sale of Brain Tumour Pins</i>	-	-	-	160
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>160</u>

*Explanatory note: Brain Tumour Pins were original purchased (cost £500) using Unrestricted funds from District EA Charity Trust Fund so the sale of said pins were paid back to the Foundation (Foundation was created from the closure of District E Foundation and District EA Charity Trust) 9 pins at a cost of £5 each are still held by the District for sale.*

*Income received from Bank Interest was credited to the DG Partners Appeal this year.*

*Gift Aid is distributed to the Appeals where the monies were donated - £421.35 Various LCIF Appeals, £111.46 DG Parters Appeal, £625 Help Ukraine, £69.25 Food 4 All, £16.25 Gift for Living and 65p to the General Fund*

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

7 <u>Cost of generating funds</u>	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
	-	-	-	-
	-	-	-	-
	-	-	-	-
8 <u>Charitable Activities</u>	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Donations and Grants - MD &amp; International</b>				
<i>Sight Savers - Eye Camps</i>	-	2,560	2,560	2,610
<i>Water Aid</i>	-	2,050	2,050	1,500
<i>LCIF - Undesignated</i>	-	11,840	11,840	500
<i>LCIF - Puerto Rico</i>	-	2,650	2,650	-
<i>LCIF - Pakistan</i>	-	8,836	8,836	-
<i>LCIF – International Disaster Relief</i>	-	3,198	3,198	11,463
<i>LCIF – European Floods</i>	-	-	-	3,300
<i>LCIF - Haiti</i>	-	-	-	6,400
<i>LCIF - Madagascar</i>	-	-	-	3,050
<i>LCIF - Tonga</i>	-	-	-	8,000
<i>LCIF - US Tornados</i>	-	-	-	1,550
<i>LCIF - India</i>	-	-	-	388
<i>LCIF - Korle Bu</i>	-	2,100	2,100	-
<i>LCIF - Turkey</i>	-	32,545	32,545	-
<i>LCIF - Childhood Cancer</i>	-	685	685	-
<i>LCIF - Ukraine</i>	-	7,179	7,179	59,483
<i>LCIF - Mississippi</i>	-	1,700	1,700	59,483
<i>LCIF - Florida</i>	-	1,000	1,000	59,483
<i>Special Olympics</i>	-	125	125	475
<i>MD Youth Programme</i>	-	6,150	6,150	6,444
<i>Medic Alert</i>	-	50	50	300
<i>LIBRA</i>	-	450	450	700
<i>Ball 4 All</i>	-	1,250	1,250	4,198
<i>Fed of Disability Sports</i>	-	1,725	1,725	125
<i>Food 4 All</i>	-	346	346	-
<i>Gift for Living</i>	-	81	81	100
<i>Lions Brain Tumour</i>	-	15,467	15,467	16,496
<i>Help Ukraine</i>	-	4,125	4,125	-
<i>Young Ambassador</i>	-	20	20	-
<i>Hearing Equipment</i>	-	-	-	50
<i>MD Refugee Appeal</i>	-	-	-	2,554
	-	106,133	106,133	248,652
<b>Donations and Grants - District</b>				
<i>DG Partners Appeal</i>	-	-	-	9,520
<i>District Youth Fund</i>	-	576	576	-
	-	576	576	9,520
<b>Other activities</b>				
	-	-	-	-
	-	-	-	-
9 <u>Governance costs</u>	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Bank Charges for Account</i>	-	-	-	30
	-	-	-	-
	-	-	-	30

## 10 Employee and Trustees' expenses

There were no employees during the year (2021-22: none).

None of the Trustees was paid any remuneration or expenses by the charity during the year (2021-22: none) in their capacity as Trustees.

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

## 11 Analysis of charitable funds

### Analysis of unrestricted fund movements

	Balance 01/07/2022	Incoming Resources	Resources Expended	Transfers	Balance 30/06/2023	Value of Stock Held
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General fund	3,284	1	-	-	3,285	-
General fund (Pins)	(45)	-	-	-	(45)	45
<b>Restricted funds</b>						
District Youth Fund	2,918	820	576	-	3,162	-
Spot Camera	3,576	685	-	-	4,261	-
DG's Partner Appeal	10,917	11,735	-	-	22,651	-
LCIF - Ukraine	1,497	5,633	7,129	-	(0)	-
LCIF - Florida	-	1,100	1,000	-	100	-
Romanian Pride	-	100	-	-	100	-
	<u>22,146</u>	<u>20,073</u>	<u>8,705</u>	<u>-</u>	<u>33,514</u>	<u>45</u>

The general fund comprises funds raised and donations received which have not been restricted by the donors or designated by the Trustees for a particular use. The Trustees are entitled to allocate such funds as they see fit towards the objects of the Foundation

**District Youth Fund:** This fund is used to pay for Youth projects that the District and Trustees deem suitable, some of the projects that are currently sponsored include the District Young Ambassador to attend the MD final, The District Peace Poster Final and a donation to clubs to help in the set up of a Leo's club.

**Spot Camera:** These are funds that are being held by the District for the Purchase of Cameras that help in the detection of Sight problems in children.

**DG's Partner Appeal:** This fund is for donations and monies received/raised for the DG's Partners Appeal - this years monies will be donated to Young Carers

**LCIF - Ukraine:** This appeal is run by our International Foundation for the support of projects in the Ukraine

## 12 Analysis of net assets between funds

Fund balances at 30 June 2023 are represented by:-

	Unrestricted funds	Restricted funds	Total
	£	£	£
Current assets - Funds	3,240	30,274	33,514
- Stock	45	-	45
Total	<u>3,285</u>	<u>30,274</u>	<u>33,559</u>

**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

England & Wales - Charity number 1182330

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# Accounts

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Charity Registration No.

1182330

**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

**A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	District Governor	David Pope
	1st Vice District Governor	Chris Hibbert
	2nd Vice District Governor	Paul Southerton
	District Treasurer	Paula Mellows
	District Secretary	Keith Radley
	Immediate Past District Governor	Ujjal Kular
	Trustee	Derek Blow
	Trustee	Alan Hall
	Trustee	John Potter
	Trustee	Graham Venables

Secretary to the Trustees                      Keith Radley

Charity Number                                      1182330

Principal Address                                  8 Wedgewood Close  
Lincoln  
LN6 3LS

Independent Examiner                          S Raja ACPA  
M Aslam Accountants  
259 Mansfield Road  
Nottingham  
NG1 3FT

Bankers	CAF Bank Ltd	Lloyds Bank Plc
	25 Kings Hill Avenue	202 High Street
	Kings Hill	Lincoln
	West Malling	LN5 7AP
	Kent	
	ME19 4JQ	

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**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**  
**A Charitable Incorporated Organisation (CIO)**  
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# **LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

## **A Charitable Incorporated Organisation (CIO)**

### **TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2022**

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#### **History, objectives and activities of the Trust**

The District is a member of the International Association of Lions Clubs, and was established as a Charitable Incorporated Organisation (CIO) on the 5th March 2019

The Foundation's objectives and activities are such purposes which are exclusively charitable according to the laws of England and Wales as the trustees shall in their absolute discretion determine, including (but not limited to):

- Promoting without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating with the local authorities and voluntary organisations in a common effort to advance education and to provide facilities in the interests of social welfare;
- The relief of sickness or disability and preservation of good health including the prevention of avoidable blindness;
- To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society;
- Promoting for the benefit of the public the conservation, protection and improvement of the physical and natural environment;
- The relief and assistance of people in any part of the world who are victims of war or natural disaster, trouble or catastrophe.

Throughout the year, the Trustees have paid regard to the Charity Commission's guidance on public benefit in dealing with the objectives and activities of the Foundation.

The Foundation relies on the surpluses made on fundraising events, and on occasional donations from the public, to provide the funds with which to carry out its objectives. All administrative expenses of the District are met from subscriptions paid by its members. There has been no change in these policies during the year.

The work of the CIO is carried out entirely by volunteers.

From time to time as appropriate, the Foundation works closely with other local and national agencies, with Lions Clubs, and with Lions Clubs International to achieve its objectives.

#### **Management and governance arrangements**

The Foundation is governed by its CIO document dated 5th March 2019, and by the Constitutions and By-Laws of Lions Clubs International, as revised from time to time.

The Trustees are appointed from time to time as appropriate by the members of the District, and have overall responsibility to ensure that the Foundation operates in accordance with Charity law and the District's CIO document. The day-to-day running of the District is overseen by the DG Team elected each year by the members, and which forms and governs such committees as it deems appropriate for the effective running of the District. All business of the District is ratified by the Cabinet in general meetings, which meetings are held at least once per quarter.

The Foundation is ably supported by the volunteer services of its members and others.

#### **Trustees**

Details of the Trustees who have served throughout the year are set out under legal and administrative information at the front of these accounts.

#### **Financial review, investment policy, reserves and risk**

Financial review: The donated income of the Charity during this financial year was £145,144 (2021 £55,160). The donations made were £139,206 (2021 £54,308). As shown in the statement of financial activities on page 4

Investment policy: The District Treasurer will obtain the best interest rate available from the Banking System on the funds held in the Foundation.

It is the policy of the District to maintain unrestricted funds only to the extent that they are expected to be required within the foreseeable future to meet the objectives of the District. The adequacy of the reserves policy is reviewed periodically.

The Trustees have considered the major risks to which the District is exposed to satisfy themselves that systems are in place to mitigate those risks.

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# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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## Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of its financial activities for that period.

In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

## Independent Examiner

The Trustees intend to ask the existing independent examiner to undertake the independent examination of the Trust in the following year.

Approved by the Trustees on 24th February 2023 and signed on their behalf.



**Paula Mellows**

District Treasurer & Trustee

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LCI DISTRICT 105CE FOUNDATION

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I report on the accounts of the LCI District 105CE Foundaton for the year ended 30 June 2022, which are set out on pages 4 to 9.

The Foundation was established as a Charitable Incorporated Organisation on the 5th March 2019

#### Respective responsibilities of trustees and independent examiner

The Foundation's trustees are responsible for the preparation of the financial statements. The Foundation's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act) and that, by its constitution, an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed: .....

Dated: 24/02/2023

S Raja ACPA  
M Aslam Accountants  
259 Mansfield Road  
Nottingham  
NG1 3FT

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCE</b>					
<b>From generated funds:-</b>					
<i>Voluntary income:</i>					
Grants and donations	3	-	145,144	145,144	55,160
<i>Other activities</i>					
Activities for generating funds	4	-	-	-	30
<i>Investment income</i>	5	1	16	17	2
		1	145,160	145,161	55,192
<b>From charitable activities:-</b>					
Members' contributions	6	-	-	-	-
Other charitable activities	6	160	-	160	30
<b>TOTAL INCOMING RESOURCES</b>		161	145,160	145,321	55,222
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds:</b>					
Fundraising events	7	-	-	-	-
<b>Charitable activities</b>					
Donations and Grants - MD & International	8	-	129,686	129,686	46,783
Donations and Grants - District	8	-	9,520	9,520	7,525
Other charitable activities	8	-	-	-	-
<b>Administration costs</b>	9	-	-	-	30
<b>TOTAL RESOURCES EXPENDED</b>		-	139,206	139,206	54,338
<b>Net (outgoing)/incoming resources before transfers</b>		161	5,954	6,115	884
Stock Purchase		(160)	-	(160)	(30)
<b>Transfers between funds</b>	11			-	-
<b>NET MOVEMENT IN FUNDS</b>		1	5,954	5,955	854
Fund balances at 1 July 2021		3,283	12,953	16,236	15,382
<b>FUND BALANCES AT 30 JUNE 2022</b>	11	3,284	18,907	22,191	16,236

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

All income and expenditure derives from continuing activities

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	£	2022 £	£	2021 £
<b>CURRENT ASSETS</b>					
Brain Tumour Pins		45		205	
Cash at bank and in hand		22,146		16,031	
		<u>22,191</u>		<u>16,236</u>	
<b>NET CURRENT ASSETS</b>			22,191		16,236
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>22,191</u>		<u>16,236</u>
<b>TOTAL NET ASSETS</b>			<u>22,191</u>		<u>16,236</u>
<b>ACCUMULATED FUNDS</b>					
Unrestricted funds	12		3,284		3,283
Restricted funds	12		18,907		12,953
			<u>22,191</u>		<u>16,236</u>

The notes attached form part of these accounts

The accounts were approved by the Trustees on 24th February 2023 and signed on their behalf.



.....  
**Paula Mellows**

**District Treasurer & Trustee**

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2022

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### 1 Accounting policies

The LCI District 105CE Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales (number 1182330). The registered office is at *8 Wedgewood Close, Lincoln LN6 3LS*

#### a) **Basis of preparation**

The financial statements are prepared under the historical cost convention, and in accordance with applicable accounting standards (including FRS102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland"), the Charities SORP (FRS102) 2015 (Accounting and Reporting by Charities) and the Charities Act 2011.

These financial statements are prepared in GBP Sterling, which is the functional currency of the District. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in these notes.

The LCI District 105CE Foundation meets the definition of a public benefit entity under FRS102. The Trustees consider that there are no material uncertainties about the Lions Foundation's ability to continue as a going concern.

#### b) **Incoming resources**

Voluntary income, including donations, gifts, legacies and grants, are recognised where there is entitlement and certainty of receipt, and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Fundraising income and members' contributions are recognised when they fall due.

Investment income are recognised on a receivable basis.

#### c) **Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the invaluable contribution made by volunteers can be found in the trustees' annual report. Where services are provided to the District as a donation that would normally be purchased from a third party, this contribution is recognised in the financial statements at an estimate based on the value of the contribution to the charity.

#### d) **Resources expended**

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are those incurred in running fundraising events and in attracting voluntary income.
- Charitable activities include expenditure made in furthering the objectives of the District, and in promoting volunteerism.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and charity law requirements.

#### e) **Stocks**

Stock is valued at the lower of cost and net realisable value.

#### f) **Cash at bank and in hand**

Included within cash at bank and in hand are deposit balances of £22,146 (2021: £16,031).

#### g) **Foreign Currency Transactions**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

## 2 Taxation

The Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. Therefore, it is exempt from taxation on its income and gains where they are applied for charitable purposes.

## 3 Grants & Donations

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
<i>Sight Savers - Eye Camps</i>	-	2,610	2,610	2,700
<i>Water Aid</i>	-	1,500	1,500	1,650
<i>LCIF - Undesignated</i>	-	500	500	-
<i>LCIF - Australia Fires</i>	-	-	-	305
<i>LCIF - Japan (Typhoon Hagibis)</i>	-	-	-	1,426
<i>LCIF – International Disaster Relief</i>	-	11,463	11,463	8,740
<i>LCIF – European Floods</i>	-	3,300	3,300	-
<i>LCIF - Haiti</i>	-	6,400	6,400	-
<i>LCIF - Madagascar</i>	-	3,050	3,050	-
<i>LCIF - Tonga</i>	-	8,000	8,000	-
<i>LCIF - US Tornados</i>	-	1,550	1,550	-
<i>LCIF - India</i>	-	388	388	8,100
<i>LCIF - Korle Bu</i>	-	-	-	450
<i>LCIF - Croatia</i>	-	-	-	3,630
<i>LCIF - Beirut</i>	-	-	-	6,776
<i>LCIF - Ukraine</i>	-	60,980	60,980	-
<i>Special Olympics</i>	-	475	475	125
<i>MD Youth Programme</i>	-	6,444	6,444	6,366
<i>Medic Alert</i>	-	300	300	250
<i>LIBRA</i>	-	700	700	450
<i>Ball 4 All</i>	-	4,198	4,198	-
<i>Fed of Disability Sports</i>	-	125	125	125
<i>MD Disasters Appeal</i>	-	-	-	250
<i>Gift for Living</i>	-	100	100	-
<i>Spot Camera</i>	-	-	-	100
<i>Brain Tumour</i>	-	16,496	16,496	2,950
<i>DG Partners Appeal</i>	-	13,093	13,093	7,577
<i>Hearing Equipment</i>	-	50	50	-
<i>MD Refugee Appeal</i>	-	2,552	2,552	-
<i>District Youth Fund</i>	-	870	870	840
<i>Bethlehem Appeal</i>	-	-	-	1,600
<i>UNICEF - School in a Box</i>	-	-	-	500
<i>Community Award</i>	-	-	-	160
<i>Young Ambassador</i>	-	-	-	90
	-	145,144	145,144	55,160

<b>4 <u>Activities for generating funds</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<i>Tfr from Admin Account to pay Bank Charges</i>	-	-	-	30
	-	-	-	30
<b>5 <u>Investment Income</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<i>Interest receivable (Cr to DG Partners Appeal)</i>	-	16	16	2
<i>Gift Aid</i>	1	-	1	-
	1	16	17	2
<b>6 <u>Income from charitable activities</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<i>Sale of Brain Tumour Pins</i>	160	-	160	30
	-	-	-	-
	160	-	160	30

*Explanatory note: Brain Tumour Pins were original purchased (cost £500) using Unrestricted funds from District EA Charity Trust Fund so the sale of said pins were paid back to the Foundation (Foundation was created from the closure of District E Foundation and District EA Charity Trust) 41 pins at a cost of £5 each are still held by the District for sale. Income received from Bank Interest was credited to the DG Partners Appeal this year.*

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

7 <u>Cost of generating funds</u>	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
	-	-	-	-
	-	-	-	-
	-	-	-	-
8 <u>Charitable Activities</u>	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Donations and Grants - MD &amp; International</b>				
<i>Sight Savers - Eye Camps</i>	-	2,610	2,610	2,700
<i>Water Aid</i>	-	1,500	1,500	1,650
<i>LCIF - Undesignated</i>	-	500	500	-
<i>LCIF - Australia Fires</i>	-	-	-	305
<i>LCIF - Japan (Typhoon Hagibis)</i>	-	-	-	1,426
<i>LCIF - International Disaster Relief</i>	-	11,463	11,463	8,740
<i>LCIF - European Floods</i>	-	3,300	3,300	-
<i>LCIF - Haiti</i>	-	6,400	6,400	-
<i>LCIF - Madagascar</i>	-	3,050	3,050	-
<i>LCIF - Tonga</i>	-	8,000	8,000	-
<i>LCIF - US Tornados</i>	-	1,550	1,550	-
<i>LCIF - India</i>	-	388	388	8,100
<i>LCIF - Korte Bu</i>	-	-	-	450
<i>LCIF - Croatia</i>	-	-	-	3,630
<i>LCIF - Beirut</i>	-	-	-	6,776
<i>LCIF - Ukraine</i>	-	59,483	59,483	-
<i>Special Olympics</i>	-	475	475	125
<i>MD Youth Programme</i>	-	6,444	6,444	6,442
<i>Medic Alert</i>	-	300	300	250
<i>LIBRA</i>	-	700	700	450
<i>Ball 4 All</i>	-	4,198	4,198	-
<i>Fed of Disability Sports</i>	-	125	125	125
<i>MD Disasters Appeal</i>	-	-	-	250
<i>Gift for Living</i>	-	100	100	-
<i>Brain Tumour</i>	-	16,496	16,496	2,950
<i>UNICEF - School in a Box</i>	-	-	-	500
<i>Bethlehem Appeal</i>	-	-	-	1,600
<i>Young Ambassador</i>	-	-	-	90
<i>Twinning Project - Malawi School</i>	-	-	-	224
<i>Hearing Equipment</i>	-	50	50	-
<i>MD Refugee Appeal</i>	-	2,554	2,554	-
	-	129,686	129,686	46,783
<b>Donations and Grants - District</b>				
<i>DG Partners Appeal</i>	-	9,520	9,520	7,225
<i>Humberside Lifestyles Refunds</i>	-	-	-	300
	-	9,520	9,520	7,525
<b>Other activities</b>				
	-	-	-	-
	-	-	-	-
9 <u>Governance costs</u>	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<i>Bank Charges for Account</i>	-	-	-	30
	-	-	-	-
	-	-	-	30

## 10 Employee and Trustees' expenses

There were no employees during the year (2020-21: none).

None of the Trustees was paid any remuneration or expenses by the charity during the year (2020-21: none) in their capacity as Trustees.

**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**  
**A Charitable Incorporated Organisation (CIO)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**11 Analysis of charitable funds**

**Analysis of unrestricted fund movements**

	Balance 01/07/2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 30/06/2022 £	Value of Stock Held £
<b>Unrestricted funds</b>						
General fund	3,283	1	-	-	3,284	-
General fund (Pins)	(205)	160	-	-	(45)	45
<b>Restricted funds</b>						
District Youth Fund	2,048	870	-	-	2,918	-
Spot Camera	3,576	-	-	-	3,576	-
DG's Partner Appeal	7,329	13,108	9,520	-	10,917	-
LCIF - Ukraine	-	60,980	59,483	-	1,497	-
					-	-
	<u>16,031</u>	<u>75,119</u>	<u>69,003</u>	<u>-</u>	<u>22,146</u>	<u>45</u>

The general fund comprises funds raised and donations received which have not been restricted by the donors or designated by the Trustees for a particular use. The Trustees are entitled to allocate such funds as they see fit towards the objects of the Foundation

**District Youth Fund:** This fund is used to pay for Youth projects that the District and Trustees deem suitable, some of the projects that are currently sponsored include the District Young Ambassador to attend the MD final, The District Peace Poster Final and a donation to clubs to help in the set up of a Leo's club.

**Spot Camera:** These are funds that are being held by the District for the Purchase of Cameras that help in the detection of Sight problems in children.

**DG's Partner Appeal:** This fund is for donations and monies received/raised for the DG's Partners Appeal - this years monies will be donated to Young Carers

**LCIF - Ukraine:** This appeal is run by our International Foundation for the support of projects in the Ukraine

**12 Analysis of net assets between funds**

Fund balances at 30 June 2022 are represented by:-

	Unrestricted funds £	Restricted funds £	Total £
Current assets - Funds	3,239	18,907	22,146
- Stock	45	-	45
Total	<u>3,284</u>	<u>18,907</u>	<u>22,191</u>

**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

England & Wales - Charity number 1182330

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# Accounts

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Charity Registration No.

1182330

**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

**A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## LEGAL AND ADMINISTRATIVE INFORMATION

---

Trustees	District Governor	Ujjal Kular
	1st Vice District Governor	David Pope
	2nd Vice District Governor	Chris Hibbert
	District Treasurer	Paula Mellows
	District Secretary	Keith Radley
	Immediate Past District Governor	Gurcharan Manku
	Trustee	Derek Blow
	Trustee	Alan Hall

Secretary to the Trustees                      Keith Radley

Charity Number                                      1182330

Principal Address                                  8 Wedgewood Close  
Lincoln  
LN6 3LS

Independent Examiner                              S Raja ACPA  
M Aslam Accountants  
259 Mansfield Road  
Nottingham  
NG1 3FT

Bankers	CAF Bank Ltd	Lloyds Bank Plc
	25 Kings Hill Avenue	202 High Street
	Kings Hill	Lincoln
	West Malling	LN5 7AP
	Kent	
	ME19 4JQ	

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**A Charitable Incorporated Organisation (CIO)**  
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# **LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

## **A Charitable Incorporated Organisation (CIO)**

### **TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2021**

---

#### **History, objectives and activities of the Trust**

The District is a member of the International Association of Lions Clubs, and was established as a Charitable Incorporated Organisation (CIO) on the 5th March 2019

The Foundation's objectives and activities are such purposes which are exclusively charitable according to the laws of England and Wales as the trustees shall in their absolute discretion determine, including (but not limited to):

- Promoting without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating with the local authorities and voluntary organisations in a common effort to advance education and to provide facilities in the interests of social welfare;
- The relief of sickness or disability and preservation of good health including the prevention of avoidable blindness;
- To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society;
- Promoting for the benefit of the public the conservation, protection and improvement of the physical and natural environment;
- The relief and assistance of people in any part of the world who are victims of war or natural disaster, trouble or catastrophe.

Throughout the year, the Trustees have paid regard to the Charity Commission's guidance on public benefit in dealing with the objectives and activities of the Foundation.

The Foundation relies on the surpluses made on fundraising events, and on occasional donations from the public, to provide the funds with which to carry out its objectives. All administrative expenses of the District are met from subscriptions paid by its members. There has been no change in these policies during the year.

The work of the CIO is carried out entirely by volunteers.

From time to time as appropriate, the Foundation works closely with other local and national agencies, with Lions Clubs, and with Lions Clubs International to achieve its objectives.

#### **Management and governance arrangements**

The Foundation is governed by its CIO document dated 5th March 2019, and by the Constitutions and By-Laws of Lions Clubs International, as revised from time to time.

The Trustees are appointed from time to time as appropriate by the members of the District, and have overall responsibility to ensure that the Foundation operates in accordance with Charity law and the District's CIO document. The day-to-day running of the District is overseen by the DG Team elected each year by the members, and which forms and governs such committees as it deems appropriate for the effective running of the District. All business of the District is ratified by the Cabinet in general meetings, which meetings are held at least once per quarter.

The Foundation is ably supported by the volunteer services of its members and others.

#### **Trustees**

Details of the Trustees who have served throughout the year are set out under legal and administrative information at the front of these accounts.

#### **Financial review, investment policy, reserves and risk**

Financial review: The donated income of the Charity during this financial year was £55,160 (2020 £101,009). The donations made were £54,308 (2020 £88,212). As shown in the statement of financial activities on page 4

Investment policy: The District Treasurer will obtain the best interest rate available from the Banking System on the funds held in the Foundation.

It is the policy of the District to maintain unrestricted funds only to the extent that they are expected to be required within the foreseeable future to meet the objectives of the District. The adequacy of the reserves policy is reviewed periodically.

The Trustees have considered the major risks to which the District is exposed to satisfy themselves that systems are in place to mitigate those risks.

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# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

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## Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of its financial activities for that period.

In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

## Independent Examiner

The Trustees intend to ask the existing independent examiner to undertake the independent examination of the Trust in the following year.

Approved by the Trustees on 17th January 2022 and signed on their behalf.



**Paula Mellows**

District Treasurer & Trustee

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LCI DISTRICT 105CE FOUNDATION

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I report on the accounts of the LCI District 105CE Foundaton for the year ended 30 June 2021, which are set out on pages 4 to 9.

The Foundation was established as a Charitable Incorporated Organisation on the 5th March 2019

#### Respective responsibilities of trustees and independent examiner

The Foundation's trustees are responsible for the preparation of the financial statements. The Foundation's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act) and that, by its constitution, an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed: .....

Dated: 16/02/2022

S Raja ACPA  
M Aslam Accountants  
259 Mansfield Road  
Nottingham  
NG1 3FT

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>INCOMING RESOURCE</b>					
<b>From generated funds:-</b>					
<i>Voluntary income:</i>					
Grants and donations	3	160	55,000	55,160	101,009
<i>Other activities</i>					
Activities for generating funds	4	30	-	30	2,830
<i>Investment income</i>	5	-	2	2	20
		190	55,002	55,192	103,859
<b>From charitable activities:-</b>					
Members' contributions	6	-	-	-	-
Other charitable activities	6	30	-	30	265
		220	55,002	55,222	104,124
<b>TOTAL INCOMING RESOURCES</b>					
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds:</b>					
Fundraising events	7	-	-	-	-
<b>Charitable activities</b>					
Donations and Grants - MD & International	8	224	46,559	46,783	82,017
Donations and Grants - District	8	-	7,525	7,525	6,795
Other charitable activities	8	-	-	-	95
<b>Administration costs</b>	9	30	-	30	70
		254	54,084	54,338	88,977
<b>TOTAL RESOURCES EXPENDED</b>					
<b>Net (outgoing)/incoming resources before transfers</b>					
		(34)	918	884	15,147
Stock Purchase		(30)		(30)	235
<b>Transfers between funds</b>	11	1,380	(1,380)	-	-
		1,316	(462)	854	15,382
<b>NET MOVEMENT IN FUNDS</b>					
Fund balances at 1 July 2020		1,967	13,415	15,382	-
		3,283	12,953	16,236	15,382
<b>FUND BALANCES AT 30 JUNE 2021</b>					

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

All income and expenditure derives from continuing activities

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	£	2021 £	£	2020 £
<b>CURRENT ASSETS</b>					
Brain Tumour Pins		205		235	
Cash at bank and in hand		16,031		15,147	
		<u>16,236</u>		<u>15,382</u>	
<b>NET CURRENT ASSETS</b>					
			16,236		15,382
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u>16,236</u>		<u>15,382</u>
<b>TOTAL NET ASSETS</b>					
			<u>16,236</u>		<u>15,382</u>
<b>ACCUMULATED FUNDS</b>					
Unrestricted funds	12		3,283		1,967
Restricted funds	12		12,953		13,415
			<u>16,236</u>		<u>15,382</u>

The notes attached form part of these accounts

The accounts were approved by the Trustees on 17th January 202 and signed on their behalf.



**Paula Mellows**

**District Treasurer & Trustee**

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

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### 1 Accounting policies

The LCI District 105CE Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales (number 1182330). The registered office is at *8 Wedgewood Close, Lincoln LN6 3LS*

#### a) **Basis of preparation**

The financial statements are prepared under the historical cost convention, and in accordance with applicable accounting standards (including FRS102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland"), the Charities SORP (FRS102) 2015 (Accounting and Reporting by Charities) and the Charities Act 2011.

These financial statements are prepared in GBP Sterling, which is the functional currency of the District. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in these notes.

The LCI District 105CE Foundation meets the definition of a public benefit entity under FRS102. The Trustees consider that there are no material uncertainties about the Lions Foundation's ability to continue as a going concern.

#### b) **Incoming resources**

Voluntary income, including donations, gifts, legacies and grants, are recognised where there is entitlement and certainty of receipt, and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Fundraising income and members' contributions are recognised when they fall due.

Investment income are recognised on a receivable basis.

#### c) **Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the invaluable contribution made by volunteers can be found in the trustees' annual report. Where services are provided to the District as a donation that would normally be purchased from a third party, this contribution is recognised in the financial statements at an estimate based on the value of the contribution to the charity.

#### d) **Resources expended**

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are those incurred in running fundraising events and in attracting voluntary income.
- Charitable activities include expenditure made in furthering the objectives of the District, and in promoting volunteerism.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and charity law requirements.

#### e) **Stocks**

Stock is valued at the lower of cost and net realisable value.

#### f) **Cash at bank and in hand**

Included within cash at bank and in hand are deposit balances of £15,147 (2020: £16,031).

#### g) **Foreign Currency Transactions**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

# LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION

A Charitable Incorporated Organisation (CIO)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

## 2 Taxation

The Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. Therefore, it is exempt from taxation on its income and gains where they are applied for charitable purposes.

## 3 Grants & Donations

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
<i>Sight Savers - Eye Camps</i>	-	2,700	2,700	9,610
<i>Water Aid</i>	-	1,650	1,650	950
<i>LCIF - Undesignated</i>	-	-	-	4,266
<i>LCIF - Australia Fires</i>	-	305	305	26,200
<i>LCIF - Japan (Typhoon Hagibis)</i>	-	1,426	1,426	1,450
<i>LCIF – International Disaster Relief</i>	-	8,740	8,740	950
<i>LCIF – Area of most Need</i>	-	-	-	100
<i>LCIF - Bahamas (Hurricane Dorian)</i>	-	-	-	9,400
<i>LCIF - Eyes in India</i>	-	-	-	100
<i>LCIF - Youth Projects</i>	-	-	-	100
<i>LCIF - Diabetes</i>	-	-	-	100
<i>LCIF - India</i>	-	8,100	8,100	-
<i>LCIF - Korle Bu</i>	-	450	450	-
<i>LCIF - Croatia</i>	-	3,630	3,630	-
<i>LCIF - Beirut</i>	-	6,776	6,776	-
<i>Special Olympics</i>	-	125	125	325
<i>MD Youth Programme</i>	-	6,366	6,366	6,557
<i>Medic Alert</i>	-	250	250	250
<i>LIBRA</i>	-	450	450	500
<i>Railway Children/Street Children</i>	-	-	-	250
<i>Fed of Disability Sports</i>	-	125	125	125
<i>MD Disasters Appeal</i>	-	250	250	16,360
<i>Gift for Living</i>	-	-	-	200
<i>Spot Camera</i>	-	100	100	3,476
<i>Brain Tumour</i>	-	2,950	2,950	4,300
<i>DG Partners Appeal</i>	-	7,577	7,577	13,751
<i>Lifestraws (Tfr from District E)</i>	-	-	-	830
<i>Humberside Lifestyles (Tfr from District E)</i>	-	-	-	850
<i>District Youth Fund</i>	-	840	840	10
<i>Bethlehem Appeal</i>	-	1,600	1,600	-
<i>UNICEF - School in a Box</i>	-	500	500	-
<i>Community Award</i>	160	-	160	-
<i>Young Ambassador</i>	-	90	90	-
	160	55,000	55,160	101,009

<b>4 <u>Activities for generating funds</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<i>Tfr from District EA Trust Fund</i>	-	-	-	1,467
<i>Tfr from District EA Trust Fund - Fun Day</i>	-	-	-	95
<i>Tfr from District E Foundation - Youth Fund</i>	-	-	-	1,071
<i>Tfr from District EA Trust Fund - Youth Fund</i>	-	-	-	127
<i>Tfr from Admin Account to pay Bank Charges</i>	30	-	30	70
	<u>30</u>	<u>-</u>	<u>30</u>	<u>2,830</u>

<b>5 <u>Investment Income</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Interest receivable (Credited to DG Partners Appeal)	-	2	2	20
	<u>-</u>	<u>2</u>	<u>2</u>	<u>20</u>

<b>6 <u>Income from charitable activities</u></b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<i>Sale of Brain Tumour Pins</i>	30	-	30	265
	-	-	-	-
	<u>30</u>	<u>-</u>	<u>30</u>	<u>265</u>

*Explanatory note: Brain Tumour Pins were original purchased (cost £500) using Unrestricted funds from District EA Charity Trust Fund so the sale of said pins were paid back to the Foundation (Foundation was created from the closure of District E Foundation and District EA Charity Trust) 41 pins at a cost of £5 each are still held by the District for sale. Income received from Bank Interest was credited to the DG Partners Appeal this year.*



**LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**  
**A Charitable Incorporated Organisation (CIO)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11 Analysis of charitable funds**

**Analysis of unrestricted fund movements**

	Balance 01/07/2020	Incoming Resources	Resources Expended	Transfers	Balance 30/06/2021	Value of Stock Held
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General fund	1,967	160	224	1,380	3,283	-
General fund (Pins)	(235)	30	-	-	(205)	205
<b>Restricted funds</b>						
District Youth Fund	1,208	840	-	-	2,048	-
MD Youth Programme	76	6,366	6,442	-	-	-
Spot Camera	3,476	100	-	-	3,576	-
DG's Partner Appeal	6,976	7,579	7,226	-	7,329	-
Lifestraws	830	-	300	(530)	-	-
Humberside Lifestyles	850	-	-	(850)	-	-
	<u>15,147</u>	<u>15,075</u>	<u>14,192</u>	<u>-</u>	<u>16,031</u>	<u>205</u>

The general fund comprises funds raised and donations received which have not been restricted by the donors or designated by the Trustees for a particular use. The Trustees are entitled to allocate such funds as they see fit towards the objects of the Foundation

**District Youth Fund:** This fund is used to pay for Youth projects that the District and Trustees deem suitable, some of the projects that are currently sponsored include the District Young Ambassador to attend the MD final, The District Peace Poster Final and a donation to clubs to help in the set up of a Leo's club.

**MD Youth Fund:** The principle project supported by the MD Youth fund is the Young Musician Programme which encourages talented young musicians throughout the United Kingdom and Europe, by presenting a musical prize. Preliminary competitions are held in the participating countries with a competition being held at a European Forum. The Fund also holds funds to benefit youth Programmes awaiting distribution by the Trustees.

**Spot Camera:** These are funds that are being held by the District for the Purchase of Cameras that help in the detection of Sight problems in children.

**DG's Partner Appeal:** This fund is for donations and monies received/raised for the DG's Partners Appeal - this years monies will be donated to Diabetes

**Lifestraws:** This appeal is no longer in existence and as its been over 5 years the Trustees have transferred the monies to unrestricted and to be used by the trustees on other Charitable activities.

**Humberside Lifestyles:** As this project was cancelled all clubs that donated monies were asked if they wanted a refund - any monies remaining in the Foundation would become unrestricted and for use by the trustees on other Charitable activities.

**12 Analysis of net assets between funds**

Fund balances at 30 June 2021 are represented by:-

	Unrestricted funds £	Restricted funds £	Total £
Current assets - Funds	3,078	12,953	16,031
- Stock	205	-	205
Total	<u>3,283</u>	<u>12,953</u>	<u>16,236</u>