

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2025
for
Lions Clubs International District 105SW
Foundation (CIO)

Monahans
Chartered Accountants
Suite B, Blackdown House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Lions Clubs International District 105SW
Foundation (CIO)

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for the Year Ended 30 June 2025

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Lions Clubs International District 105SW
Foundation (CIO)

Reference and Administrative Details
for the Year Ended 30 June 2025

TRUSTEES

J Mathers
D Atkins
C Ford
J John
K Moore
C Rowe (resigned 30.06.25)
R Allen (appointed 03.01.24)
P Bunt (appointed 22.07.24)
F Collins (appointed 24.05.25)
M Symes (appointed 24.05.25)
A Burnard (appointed 10.06.25)

PRINCIPAL ADDRESS

Flat 56 Cheddar Court
Station Road
Cheddar
Somerset
BS27 3DT

REGISTERED CHARITY NUMBER 1189573

INDEPENDENT EXAMINER

Monahans
Chartered Accountants
Suite B, Blackdown House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

**Lions Clubs International strict 105SW
Foundation (CIO)**

**Report of the Trustees
for the Year Ended 30 June 2025**

The trustees present their report with the financial statements of the CIO for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The District was established in June 1970 within the International Association of Lions Clubs (which has its headquarters at Oak Brook, Illinois in the USA) and was registered as a Foundation CIO on 20 May 2020. The District, made up of 50 Lions Clubs, is one of 8 Districts making up Multiple District 105 covering the British Isles. The District operates in Cornwall, Devon, Dorset and Somerset. Membership has declined to 905.

OBJECTIVES AND ACTIVITIES

The objectives 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.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Charity Objectives are widely couched and place no restriction upon those who might apply to the Charity for support and assistance and each request or referral is considered on its individual merits. The work of other charities is widely supported, especially those forming part of or partnered by Lions Club International or any of its constituent Districts or Clubs. The Trustees consider that the Public Benefit requirement is clearly met.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The District was able to support a range of charitable donations in the year, across a broad range of charitable activities. Donations made in the year totalled £45,460 (2024 - £50,605)

FINANCIAL REVIEW

Total receipts for the year were £184,241 (2024 - £159,335) whilst expenditure was £163,933 (2024 - £156,165) The funds at the year-end rose to £ 85,857 (2024 - £65,549).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

FUTURE PLANS

It is the intention of the Trustees and Members of the District:-

- i. to strive to rebuild the District's membership by assisting local Lions Clubs to increase their members.
- ii. to continue implementing the stated objectives of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

Lions Clubs International District 105SW
Foundation (CIO)

Report of the Trustees
for the Year Ended 30 June 2025

Lions Clubs International District 105SW Foundation CIO was formed on 20 May 2020. Lion Lesley Clarke, previously a trustee, was a witness to the signing of the Constitution on 8th August 2020.

Recruitment and appointment of new trustees


- i. A minimum of two and a maximum of eight Trustees is required; and a maximum of four ex officio trustees.
- ii. The District Governor, Immediate Past District Governor, 1st Vice District Governor and 2nd Vice District Governor of the District are ex-officio Trustees.
- iii. The District Secretary and District Treasurer are Trustees.
- iv. The Trustees may co-opt to fill any casual vacancy in their ranks.
- v. Two Trustees shall form a quorum for conducting business.

Organisational structure

Administration of the Foundation CIO is undertaken by the Trustees on a voluntary basis without charge to the Foundation CIO. Incidental costs such as postage, stationery and telephone use are charged to the District's separate Administration Account.

None of the trustees received any remuneration from the Foundation CIO during the year (2024: £nil).

Approved by order of the board of trustees on 18 November 2025 and signed on its behalf by:


.....
K S Moore - Trustee

**Independent Examiner's Report to the Trustees of
Lions Clubs International District 105SW
Foundation (CIO)**

Independent examiner's report to the trustees of Lions Clubs International District 105SW Foundation (CIO)

I report to the trustees on my examination of the financial statements of Lions Club International District 105SW Foundation (CIO) (the Charity) for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's financial statements carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Mrs Fiona Westwood FCA DChA

Monahans
Chartered Accountants
Suite B, Blackdown House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 16 November 2025

Lions Clubs International District 105SW
Foundation (CIO)

Statement of Financial Activities
for the Year Ended 30 June 2025

		Unrestricted fund	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	8,699	172,647	181,346	156,062
Other trading activities	4	90	1,577	1,667	1,999
Investment income	5	950	278	1,228	1,274
Total		<u>9,739</u>	<u>174,502</u>	<u>184,241</u>	<u>159,335</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	6	<u>11,078</u>	<u>152,855</u>	<u>163,933</u>	<u>156,165</u>
NET INCOME/(EXPENDITURE)		(1,339)	21,647	20,308	3,170
Transfer between Funds		<u>1,301</u>	<u>(1,301)</u>	-	-
NET MOVEMENT IN FUNDS		<u>(38)</u>	<u>20,346</u>	<u>20,308</u>	<u>3,170</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>41,363</u>	<u>24,186</u>	<u>65,549</u>	<u>62,379</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>41,325</u></u>	<u><u>44,532</u></u>	<u><u>85,857</u></u>	<u><u>65,549</u></u>

The notes form part of these financial statements

Lions Clubs International District 105SW
Foundation (CIO)

Balance Sheet
30 June 2025

		Unrestricted fund	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
CURRENT ASSETS					
Stocks	10	-	-	-	1,249
Debtors	11	-	500	500	68
Cash at bank		<u>41,943</u>	<u>46,264</u>	<u>88,207</u>	<u>67,294</u>
		41,943	46,764	88,707	68,611
CREDITORS					
Amounts falling due within one year	12	(618)	(2,232)	(2,850)	(3,062)
NET CURRENT ASSETS		<u>41,325</u>	<u>44,532</u>	<u>85,857</u>	<u>65,549</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,325</u>	<u>44,532</u>	<u>85,857</u>	<u>65,549</u>
NET ASSETS		<u>41,325</u>	<u>44,532</u>	<u>85,857</u>	<u>65,549</u>
FUNDS	13				
Unrestricted funds				41,325	41,363
Restricted funds				<u>44,532</u>	<u>24,186</u>
TOTAL FUNDS				<u>85,857</u>	<u>65,549</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2025
and were signed on its behalf by:


K S Moore - Trustee


J John - Trustee

**Lions Clubs International District 105SW
Foundation (CIO)**

**Notes to the Financial Statements
for the Year Ended 30 June 2025**

1. CHARITY INFORMATION

Lions Club International District 105SW Foundation CIO is a Charitable Incorporated Organisation registered under the Charities Act 2011. The charity's registered number and principal address can be found on the Reference and Administration page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after adjusting for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Lions Clubs International District 105SW
Foundation (CIO)

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	45,460	50,605
Dues	82,026	78,328
Insurance	-	2,390
Convention	28,119	23,739
Child Sight UK	24,490	-
Message in a Bottle	1,251	1,000
	<u>181,346</u>	<u>156,062</u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Other income	<u>1,667</u>	<u>1,999</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,228</u>	<u>1,274</u>

6. CHARITABLE ACTIVITIES

	2025	2024
	£	£
Donations	45,460	50,605
Dues	74,793	70,581
Insurance	-	2,390
Convention	1,539	1,176
Meeting expenses	141	208
Expense Allowances	900	939
GAT – Global Action Team	-	86
GLT - Leadership	1,198	75
GMT- Membership	2,570	183
Health & Safety Expenses	226	-
International Relations	87	590
PR	216	-
Website	183	185
Independent Examination Fee	1,058	1,008
Travel Expenses	758	718
Postage	344	315
Printing & Stationery	55	40
Badges & Awards	145	70
MIAB – Message in a Bottle	1,348	986
Sundries	310	85
Equipment	432	-
Handover	1,327	1,606
Youth Activities	1,941	823
Convention	<u>28,902</u>	<u>23,496</u>
	<u>163,933</u>	<u>156,165</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

8. Employees

There were no employees in the year (2024: nil) and there were no employees who annual remuneration more than £60,000.

Lions Clubs International District 105SW
Foundation (CIO)

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,809	147,253	156,062
Other trading activities	68	1,931	1,999
Investment income	<u>1,024</u>	<u>250</u>	<u>1,274</u>
Total	<u>9,901</u>	<u>149,434</u>	<u>159,335</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>6,664</u>	<u>149,501</u>	<u>156,165</u>
NET INCOME/(EXPENDITURE)	3,327	(67)	3,170
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>38,126</u>	<u>24,253</u>	<u>62,379</u>
TOTAL FUNDS CARRIED FORWARD	<u>41,363</u>	<u>24,186</u>	<u>65,549</u>

10. STOCKS

	2025	2024
	£	£
Stocks	<u>-</u>	<u>1,249</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>500</u>	<u>68</u>

**Lions Clubs International District 105SW
Foundation (CIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>2,850</u>	<u>3,062</u>

13. MOVEMENT IN FUNDS

	At 1.7.24 £	Incoming Resources £	Resources expended £	Resources transferred £	At 30.6.25 £
Unrestricted funds					
General fund	41,363	9,739	(11,078)	1,301	41,325
Restricted funds					
Equipment Reserve	2,286	-	(432)	-	1,854
Handover	45	1,327	(1,327)	-	45
Youth Activities	9,135	250	(1,941)	(6,000)	1,444
Competition	1,301	-	-	(1,301)	-
Convention	11,419	28,142	(28,902)	-	10,659
Child Sight UK	-	24,530	-	6,000	30,530
Donations	-	45,460	(45,460)	-	-
Dues	-	<u>74,793</u>	<u>(74,793)</u>	-	-
	<u>24,186</u>	<u>174,502</u>	<u>(152,855)</u>	<u>(1,301)</u>	<u>44,532</u>
TOTAL FUNDS	<u>65,549</u>	<u>184,241</u>	<u>(163,933)</u>	<u>-</u>	<u>85,857</u>

Comparatives for movement in funds

	At 1.7.23 £	Incoming Resources	Resources expended £	At 30.6.24 £
Unrestricted funds				
General fund	38,126	9901	(6,664)	(41,363)
Restricted funds				
Equipment Reserve	2,286	-	-	2,286
Handover	45	1,606	(1,606)	45
Youth Activities	9633	325	(823)	9,135
Competition	1,301	-	-	1,301
Convention	10,988	23,927	(23,496)	11,419
Donations	-	50,605	(50,605)	-
Dues	-	<u>72,971</u>	<u>(72,971)</u>	-
	<u>24,253</u>	<u>149,434</u>	<u>(149,501)</u>	<u>24,186</u>
TOTAL FUNDS	<u>62,379</u>	<u>159,335</u>	<u>(156,165)</u>	<u>65,549</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025 (2024: None).