

**LIONS INTERNATIONAL BLOOD RESEARCH APPEAL**

**TRUSTEES' REPORT**

**and**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

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**LIONS INTERNATIONAL BLOOD RESEARCH APPEAL**  
**30 JUNE 2022**

**SCHEDULE OF INFORMATION**

**TRUSTEES**

A J Lodge (Chairman)  
G Jeal (Secretary)  
C J Vincent (Life President)  
M G Adams (Vice Chairman)  
M G Upjohn  
C R Iles  
J H Taylor  
E Warn  
J Robinson  
R Pullinger

**REGISTERED CHARITY NUMBER 276685**

Formed by trust deed dated 6 July 1978, at King's College Hospital Medical School, Denmark Hill, London SE5 8RX and amended by supplemental deeds dated 1 January 1982, 16 June 1994, 9 September 1997, 7 October 1999 and 31 December 2005.

**SECRETARY**

G Jeal

5 Fairview Gardens  
Farnham  
GU9 0NG

**TREASURER AND PRINCIPAL OFFICE**

R Pullinger

20 Soundy Paddock  
Biggleswade  
Bedfordshire  
SG18 0RQ

**INDEPENDENT EXAMINER**

H P Lee, FCA  
Chartered Accountant

23 Aveley Lane  
Farnham  
Surrey  
GU9 8PR

**BANKERS**

CAF Bank Ltd

25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4TA

Shawbrook Bank Ltd

39 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4ER

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Charity Law requires the Trustees to prepare financial statements for each year which give a true and fair view of the Appeal's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures being disclosed and explained in the statement of accounts;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Appeal will continue.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Appeal and to enable them to ascertain the financial position of the Appeal and which enable them to ensure that the financial statements comply with the requirements of Charity law and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Appeal and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

## **LIONS INTERNATIONAL BLOOD RESEARCH APPEAL**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDING 30 JUNE 2022**

The Trustees met regularly during the year to 30 June 2022 and continued their discussions upon methods and ideas to improve the Appeal's income flow in order to meet the aspirations of the Department of Haematology at Kings College Hospital, Denmark Hill.

The Trustees continued to appeal to organisations for funds and examine proposals to generate income outside its normal sphere of fundraising. New initiatives, including sponsored events and activities were discussed by the Trustees. During the year ended 30 June 2022, the Trustees continued their appeal entitled 'Going for Gold'. As at the year end, £159,329 had been raised towards the goal of £300,000.

This year the Trust's fundraising efforts continue with Lions Clubs throughout the whole of the British Isles. The total of donations received was £27,740 (2021 - £33,033).

The fees and expenses charged by the marketing consultant in the year amounted to £10,590 (2021 - £9,216). The Trustees expended a further £1,117 (2021 - £1,854) upon the Generation of Funds.

During the year £10,000 (2021 - £56,000) was expended on the objects of the charity, and a refund was received of £nil (2021 - £38,500) in respect of such expenditure made in previous years but unused.

Management and Administration costs in the year amounted to £421 (2021 - £78).

The Net Incoming Resources for the year were £17,159 (2021 - £26,053) and the General Fund now stands at £130,756 (2021 - £123,597), a level which is considered by the Trustees to be adequate for the continued successful operation of the Charity.

All trustees were appointed in accordance with the original Trust Deed of 1978.

The Trust has and continues to receive a great deal of help from volunteers, the majority of whom are Lions Clubs in Kent, Surrey, Sussex and London south of the Thames.

The Trust plans to continue to assist the haematology staff at Kings College Hospital with the provision of much-needed laboratory equipment, particularly in the areas of blood cancers, including leukaemia, lymphoma and myeloma.

The Trustees Reserves Policy is to ensure that an unrestricted cash reserve of £20,000 is always maintained, and their Investment Policy is to maintain all cash in FSCS-protected UK bank accounts.

The major risks to which the trust is exposed are regularly reviewed, and systems are established or updated to mitigate those risks.

Approved by the Trustees and signed on their behalf on 22 March 2023.

**A J Lodge**  
**Trustee and Chairman**

**LIONS INTERNATIONAL BLOOD RESEARCH APPEAL**  
**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDING 30 JUNE 2022**

I report on the financial statements of the Trust for the year ended 30 June 2022, which are attached, and which consist of a Statement of Financial Activities, a Balance Sheet, and Notes.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

To the fullest extent permitted by law, I do not assume or accept responsibility to anyone other than the Trustees for my examination work or for this report.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 connection with my examination, no matter has come to my attention:

(1) that gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**H P LEE, FCA**  
**Chartered Accountant**  
23 Aveley Lane  
Farnham  
Surrey  
GU9 8PR

22 March 2023

**LIONS INTERNATIONAL BLOOD RESEARCH APPEAL**

**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDING 30 JUNE 2022**

		<b><u>2022</u></b>	<b><u>2021</u></b>
	<b><u>Note</u></b>	<b>£</b>	<b>£</b>
<b><u>Incoming Resources</u></b>			
Donations general		27,740	33,033
Deposit interest		455	617
GiftAid		<u>1,092</u>	<u>3,551</u>
		29,287	<u>37,201</u>
 <b><u>Cost of Generating Funds</u></b>			
Marketing Consultant		10,590	9,216
Promotion		<u>1,117</u>	<u>1,854</u>
		<u>11,707</u>	<u>11,070</u>
 <b><u>Management and Administration</u></b>			
Meeting expenses and sundries		421	78
Accountancy and independent examination		<u>-</u>	<u>-</u>
		<u>421</u>	<u>78</u>
		12,128	11,148
 <b><u>Net Incoming Resources for the Year</u></b>		<u>17,159</u>	<u>26,053</u>
 Funds brought forward		123,597	115,044
 Funds expended on the objects of the charity	4	(10,000)	(17,500)
 <b><u>Total Funds Carried Forward</u></b>		<u><u>£130,756</u></u>	<u><u>£123,597</u></u>

There were no recognised gains or losses other than those passing through the Statement of Financial Activities, and all income and expenditure derive from continuing activities.

The attached notes form part of these financial statements.

**LIONS INTERNATIONAL BLOOD RESEARCH APPEAL**

**BALANCE SHEET**  
**AS AT 30 JUNE 2022**

		<b><u>2022</u></b>	<b><u>2021</u></b>
	<b><u>Note</u></b>	<b>£</b>	<b>£</b>
<b><u>Current Assets</u></b>			
Debtors & prepayments	2	315	551
Shawbrook Bank deposit account		100,000	100,000
CAF Bank current account		31,101	23,668
Soldo cards		<u>204</u>	<u>242</u>
		131,620	124,461
<b><u>Current Liabilities</u></b>			
Creditors due within one year	3	864	864
<b><u>Total Assets less Current Liabilities</u></b>		<u><u>£130,756</u></u>	<u><u>£123,597</u></u>
<b><u>Unrestricted Funds</u></b>			
	1.4		
Balance at 1 July 2021		123,597	115,044
Net incoming resources for year		17,159	26,053
Laboratory facilities	4	(10,000)	(17,500)
		<u><u>£130,756</u></u>	<u><u>£123,597</u></u>

The attached notes form part of these financial statements.

Approved by the Trustees on 22 March 2023

Signed on behalf of the Trustees

**A J Lodge**  
**Chairman**

## **LIONS INTERNATIONAL BLOOD RESEARCH APPEAL**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDING 30 JUNE 2022**

The Lions International Blood Research Appeal is a charitable trust registered with the Charity Commission in England and Wales, charity number 276685. Its principal office is 20 Soundy Paddock, Biggleswade, Bedfordshire, SG18 0RQ.

#### **1 Accounting Policies**

- 1.1 These financial statements have been prepared in accordance with the Charities Act and the Trust Deed, and on an historical cost and an accrual basis, and include income and expenditure on a gross basis, as earned or incurred, rather by cash movement. They follow applicable accounting standards, including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". They are prepared in GBP Sterling, rounded to the nearest pound, which is the functional currency of the charity.
- 1.2 The recommendations of the Statement of Recommended Practice on Accounting by Charities (2015), as issued by the Charity Commission, have been followed in the preparation of these financial statements, except as detailed in note 1.6 below.
- 1.3 The charity meets the definition of a public benefit entity under FRS102, and the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.
- 1.4 Resources expended are analysed by the Trustees between Funds Expended on the Objects of the Charity, Cost of Generating Funds, and Management and Administration as appropriate at the time of approval. All publicity costs which are directly related to a fundraising event are charged to the expenditure on that event disclosed under Cost of Generating Funds.
- 1.5 The Unrestricted Funds may be used for the purpose of the Appeal at the Trustees' discretion.
- 1.6 The costs of providing equipment and facilities in accordance with the objects of the Appeal are charged directly to the Unrestricted Funds, or to Restricted Funds if appropriate.
- 1.7 The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments, which are recognised in the statement of financial position when the charity becomes party to the contractual provisions of the instrument. Basic financial assets, which include receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost. Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled. Basic financial liabilities, including trade and other payables are initially recognised at transaction price and are subsequently carried at amortised cost. Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.



**LIONS INTERNATIONAL BLOOD RESEARCH APPEAL**

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

**2 Debtors & prepayments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest receivable	229	447
GiftAid claim	86	104
	<u>£315</u>	<u>£551</u>

**3 Creditors due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Marketing Consultant	864	864
	<u>£864</u>	<u>£864</u>

**4 Funds expended on the objects of the charity**

During the year £10,000 (2021 - £56,000) was expended on the objects of the charity, and a refund was received of £nil (2021 - £38,500) in respect of such expenditure made in previous years but unused.

**5 Connected Parties**

The Lions International Blood Research Appeal is supported by the Lions Clubs of District 105SE, an administrative division of the International Association of Lions Clubs.

**6 Trustees' Remuneration and Expenses**

No Trustee or person connected with a trustee, received any remuneration from the Appeal (2021 - £nil).

No trustee received expenses during the year (2021 - £nil).

**7 Taxation**

The charity is registered with the Charity Commission and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.