

**LIONS CLUBS INTERNATIONAL  
MULTIPLE DISTRICT 105 APPEAL FUND**

(Also known as WELFARE TRUST)

Charity Reg. No. 283799



**Trustee Report  
and Financial Statements  
for the year ended 30 June 2022**

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**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Status:** Registered under a Declaration of Trust dated 1 September 1981  
(Amended by Resolution 28 July 2017 and 23<sup>rd</sup> October 2020)

**Charity No.** 283799

**Trustees:**

Geoffrey Leeder	Caroline Macdonald
Philip C Nathan MBE	David Pope
Linda Picton	

**Retiring Trustees:** John Bush Arthur Clenton

**Correspondent:** Linda Picton  
1 Silverdale  
Fleet  
Hampshire  
GU52 7TT

**Objects of the Charity:** To further the relief of poverty, distress, and sickness. No defined area of benefit.

**Investment powers:** In any investments authorised by law for the investment of trust funds.

**Bankers:**

The Royal Bank of Scotland plc, Holt's Farnborough Branch Lawrie House, Victoria Road, Farnborough GU14 7NR
CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

**Independent Examiner:** John Christopher Geering FIFA  
11 Glen Road  
Fleet  
Hants  
GU51 3QS

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## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 June 2022**

### **Structure, Governance and Management**

The Trust is an unincorporated trust, constituted under a trust deed dated 1<sup>st</sup> September 1981 and registered with Charity Commission England and Wales Registration Number 283799.

The Trust was set up with the prime purpose of consolidating donations received from clubs in the Lions Clubs International, Multiple District 105 (covers British Isles and with effect 1<sup>st</sup> July 2019 divided into 8 districts – previously 12 districts) to pay over to the nominated beneficiaries as specified by the clubs in response to appeals made by the Multiple District and Lions Clubs International. Over recent times the Charity has been focused on raising/collecting funds for Lions Clubs International Foundation (LCIF). The Trust does not directly fundraise other than from clubs.

The Emergency Fund was set up in 1991 for the relief of suffering resulting from any accident or disaster within the Multiple District or from an accident affecting anyone from the Multiple District.

The power of appointing new trustees is vested in the surviving or continuing trustees for the time being in accordance with the statutory power of appointment of new trustees. The Trust Deed as amended October 2020 provides for 7 trustees. Induction and ongoing training are offered to all appointed Trustees.

An annual meeting of the trustees is held at a convenient MD Lions function and there are other interchange communications via telephone/email in connection with approval of accounts and decision making etc. All decisions are made by the trustees.

Investment income and Gift Aid are recognised on a receivable basis.

The trustees are mindful of their responsibilities and receive relevant Charity Commission information.

### **Governing Document**

A resolution passed by the trustees on 28 July 2017 "The Trustees shall arrange an external scrutiny of the annual accounts which complies with statutory provisions" - effectively this allows an independent examination. Resolution notified to the Charity Commission and noted as an amendment to the governing document.

A resolution passed by the Trustees on 23<sup>rd</sup> October 2020 "Amendments to Paragraph 4 Power of Trustees". Effectively this increased number of Trustees to 7 (seven); agreed quorum would be 4 Trustees; set appointment period and reappointment criteria for Trustees; confirmed officers to be elected by Trustees; confirmed Trustee meetings may be held by suitable electronic means. Resolution notified to the Charity Commission and noted as an amendment to the governing document.

### **Risk Management**

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that these are reviewed regularly.

### **Objectives and Activities**

The objective of the Charity is to relieve poverty, distress, and sickness and from inception support was given for education purposes and for the supply of safe water in various overseas locations. As reported previously, of late, the main focus of the Charity has been collecting funds for Lions Clubs International Foundation (LCIF) with LCI MD105 Foundation, Reg. No. 1164711 now dealing with WaterAid etc.

LCIF has been supported from the early 1980's mainly by collecting and consolidating donations from clubs in response to appeals. LCIF is the grant-making arm of Lions Clubs International with a mission to support the efforts of Lions clubs worldwide in serving communities locally and globally. Recently LCIF celebrated 50 years of empowering Lions to make a profound difference and over 13,000 grants given focused on: Vision, Youth, Disaster Relief and Humanitarian Programmes.



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**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 June 2022 (continued 2)**

LCIF proudly announced that Campaign 100 will continue through to end of June 2022 (Lions Clubs International established in 1917 in Chicago): LCIF Empowering Service will give an opportunity to increase service impact in the areas mentioned, fight diabetes and expand global causes to include Hunger, Childhood Cancer, and Environmental Issues.

LCIF is a public, non-profit, tax-exempt corporation under the provisions of Section 501(c) (3) of the Internal Revenue Code (IRC) of 1986, as amended. Incorporated in 1968 in the United States as the charitable arm of Lions Clubs International. In July 2007 it was ranked the No.1 NGO (non-governmental organisation) with which to partner in a study by the Financial Times.

A Memorandum of Understanding signed 23<sup>rd</sup> July 2020 between Lions Clubs International Foundation (LCIF), MD105 and Moorfields Lions Korle Bu Trust (MLKBT) specified donations restricted for the Ophthalmic Surgical Training Programme in Ghana be held by the MD105 Appeal Fund, with expenditure being made direct to MLKBT on receipt of instructions from LCIF and in accordance with all recognised regular controls. This agreement ended 30<sup>th</sup> June 2022.

In November 2020 a Master Agreement between Lions Clubs International Foundation (LCIF) and MD105 Appeal Fund was signed. This in effect formally agreed the process, as previously described, for the collection and management of funds on behalf of LCIF.

**Financial Review, Achievements, and Performance**

The income of the Trust reflects additional funds collected on behalf of LCIF Refugees & Displaced Persons (Ukraine). Expenditure reflects funds being retained on behalf of Moorfields Lions Korle Bu Trust.

Income: **£ 757,182.39** (£340,086.17) Expenditure: **£794,270.50** (£291,702.93)

**Public Benefit**

The Charity meets the definition of a public benefit entity under FRS102. The main benefits result from disaster relief and humanitarian work of LCIF. Benefits relate to the main aims of the Charity. Beneficiaries are members of the public both within the UK and Internationally.

**Reserves** – funds held are restricted.

The Trustees agreed that Bank Accounts be regularly reviewed to accommodate additional funds and to keep within the Financial Services Compensation Scheme Threshold. CAF Bank Account was closed during the year with balance transferred to Royal Bank of Scotland.

**Future Plans**

The trustees plan to continue to operate as outlined above particularly responding to LCIF quickly and funds passed to them expeditiously.

Trustees PDG Arthur Clenton and PDG John Bush both retired as Trustees during the year.

The Trustees remain extremely grateful to PDG Arthur Clenton for the many years of outstanding dedication and service given to MD105 Appeal Fund as Treasurer/Trustee and to PDG John Bush as a Trustee/Secretary Correspondent to the Trustees.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 June 2022 (continued 3)

**Trustees' Responsibilities in relation to the financial statements.**

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 financial activities during the year and of its financial position at the end of the year. In preparing the statement, the Trustees are required to:

- ♦ select suitable accounting policies and apply them consistently.
- ♦ observe the methods and principles of the Charities SORP
- ♦ 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 disclosed and explained in the accounts.
- ♦ prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the Charity.

Approved by the Trustees on

26th January 2023

and signed on their behalf by

PID Geoff Leeder  
Chair of Trustees

Geoff Leeder

PID Phil Nathan  
Vice Chair of Trustees

Phil Nathan



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**REPORT OF THE INDEPENDENT EXAMINER**

**To the Trustees Lions Clubs International Multiple District 105 Appeal Fund**

Report on the accounts of the Trust for the year ended 30 June 2022 which are set out on pages 8 to 11.

The Charity was registered with Charity Commission England and Wales September 1981

The 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 required.

The charity's trustees are responsible for the preparation of the accounts.

It is my responsibility to:

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

**Basis of Independent Examiner's Report.**

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 I do not express an audit opinion on the view given by the accounts.

**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 attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signature:**

**Date:**

18/1/23

**Name of Examiner:** John Christopher Geering

**Qualification:** Fellow Institute Financial Accountants

**Address:** 11 Glen Road  
Fleet  
Hants  
GU51 3QS

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 JUNE 2022**

		<u>2022</u>	<u>2022</u>	<u>2021</u>
	notes	Unrestricted £	Restricted £	Total
<b>INCOMING RESOURCES</b>				
Voluntary income:				
Grants & donations	3		757,178.30	757,178.30
Investment Income	4	4.09		4.09
<b>TOTAL INCOMING RESOURCES</b>		<b>4.09</b>	<b>757,178.30</b>	<b>757,182.39</b>
<b>RESOURCES EXPENDED</b>				
Donations and Grants	5		792,779.37	792,779.37
Closing Creditors	5		1,473.93	1,473.93
Administration Costs	6	17.20		17.20
<b>TOTAL RESOURCES EXPENDED</b>		<b>17.20</b>	<b>794,253.30</b>	<b>794,270.50</b>
Net (outgoing)/incoming				-37,088.11
Fund Balances b/f				56,435.50
Fund Balances c/f	7			<b>19,347.39</b>



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**BALANCE SHEET FOR YEAR ENDED 30TH JUNE 2022**

		<u>2022</u>	<u>2021</u>
	notes		
<b>CURRENT ASSETS</b>			
Cash at Bank & in hand			
RBS deposit		11,788.24	29,705.50
RBS Current		11,203.08	46,155.40
CAF			1,068.06
		<u>22,991.32</u>	<u>76,928.96</u>
<b>CREDITORS</b>	5	<u>3,643.93</u>	<u>20,493.46</u>
Net Current Assets		<u><b>19,347.39</b></u>	<u><b>56,435.50</b></u>
<b>ACCUMULATED FUNDS</b>	7		
Restricted Funds			
Emergency Fund		12.01	12.01
LCIF		3,664.43	3,677.54
Korle Bu Trust Retained		11,308.24	48,383.24
Welfare & Misc		<u>4,362.71</u>	<u>4,362.71</u>
		<u><b>19,347.39</b></u>	<u><b>56,435.50</b></u>

**NOTES TO THE ACCOUNTS**

**1. Accounting Policies**

Lions Clubs International MD105 Appeal Fund is registered with the Charity Commission in England and Wales (number 283799).

**(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 Charity. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in these notes.

**(b) Incoming Resources**

Restricted funds represent donations received for a specific cause. Investment income and Gift Aid are recognised on a receivable basis.

**(c) Volunteers and donated services**

The value of services provided by volunteers is not incorporated into these financial statements. No Trustee receives any remuneration, payment, or benefits from the Charity, apart from reimbursement of postage, stationery and printing.

**2. Taxation**

The MD105 Appeal Fund is registered with the Charity Commission for England and Wales and is currently exempt from taxation on income and gains where they are applied for Charitable Purposes.

The MD105 Appeal Fund is registered with HMRC for Gift Aid.

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**Notes to Accounts (continued)**

**3. Voluntary  
Income**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022	TOTAL 2021 £
Donations		757,178.30	757,178.30	340,086.17
		<u>757,178.30</u>	<u>757,178.30</u>	<u>340,086.17</u>

**4. Investment  
Income**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022	TOTAL 2021 £
RBS	4.09		4.09	5.19
CAF				0.11
	<u>4.09</u>		<u>4.09</u>	<u>5.30</u>

**5. Charitable  
Activity**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022	TOTAL 2021 £
LCIF		792,779.37	792,779.37	271,209.47
Creditors (LCIF)		1,473.63	1,473.63	20,493.46
LIBRA				1,150.00
MD105 COVID				6,000.00
		<u>794,253.00</u>	<u>794,253.00</u>	<u>298,852.93</u>

**6. Bank  
Charges**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022	TOTAL 2021 £
RBS	17.20		17.20	26.60
CAF				
	<u>17.20</u>		<u>17.20</u>	<u>26.60</u>

**7. Movement in Funds**

	Emergency Fund £	LCIF £	Welfare & Misc £	Retained Korle Bu £	TOTAL £
Opening	12.01	3,677.54	4,362.71	48,383.24	56,435.50
Interest		4.09			4.09
Bank Charges		-17.20			-17.20
Donations				37,075.00	37,075.00
Closing	<u>12.01</u>	<u>3,664.43</u>	<u>4,362.71</u>	<u>11,308.24</u>	<u>19,347.39</u>

District	Childhood Cancer	Diabetes	Disaster Relief	Europe	Haiti	India	Madagascar	Tonga	US Tornado	Environment	Humanitarian	Hunger	Korle Bu	Measles	Ukraine	Vision	Youth	Undesignated	TOTAL
A	15767.00	4075.80	2550.00	1120.00	4196.00		1020.00	4851.00	250.00	2222.00	1000.00	4360.00	700.00		29541.11	6194.75	1000.00	1350.00	80197.66
CE			11767.80	3300.00	6400.00	387.50	3050.00	8000.00	1550.00						61386.56			3175.20	99017.06
CN	800.00		6400.00	850.00	1900.00	275.12	300.00	5000.00	300.00		24097.80	300.00	1678.00	900.00	61374.74	1120.00			105295.66
CW			17146.00	1000.00	900.00	1800.00	1450.00	550.00					5600.00		86853.76	250.00			115549.76
N	1510.00		8400.00	2100.00	2950.00		500.00	2150.00	300.00				3950.00		107823.55	250.00		250.00	130183.55
SC			10704.00	3850.00	3750.00		1900.00	5905.00	2350.00		600.00	100.00		200.00	73540.04	500.00			103399.04
SE			6950.00	1200.00	2300.00	500.00	300.00	1450.00	200.00		2460.00	250.00	510.00	100.00	43316.11		10.00	1200.00	60746.11
SW	1545.00	675.91	7735.00	750.00	1000.00	150.00	500.00	1500.00	200.00	270.00	720.00	770.00	580.00	300.00	44848.55	850.00	270.00		62664.46
MD105											125.00								125.00

Interest

4.09

757182.39