

**LIONS CLUBS INTERNATIONAL
MD105 APPEAL FUND**

(Also known as WELFARE TRUST)

Charity Reg. No. 283799



**Trustee Report
and Financial Statements
for the year ended 30 June 2024**

LIONS CLUBS INTERNATIONAL
MULTIPLE DISTRICT 105 APPEAL FUND
(Also known as WELFARE TRUST)
Charity Reg. No. 283799

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LIONS CLUBS INTERNATIONAL
MULTIPLE DISTRICT 105 APPEAL FUND
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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 rd October 2020) | | | | | | | | |
| Charity No. | 283799 | | | | | | | | |
| Trustees: | <table><tr><td>Geoffrey Leeder</td><td>Caroline Macdonald</td></tr><tr><td>Philip C Nathan MBE</td><td>David Pope</td></tr><tr><td>Linda Picton</td><td></td></tr></table> | | | Geoffrey Leeder | Caroline Macdonald | Philip C Nathan MBE | David Pope | Linda Picton | |
| Geoffrey Leeder | Caroline Macdonald | | | | | | | | |
| Philip C Nathan MBE | David Pope | | | | | | | | |
| Linda Picton | | | | | | | | | |
| 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 investment authorized 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 | | | | | | | | |
| Independent Examiner: | John Christopher Geering FIFA 11 Glen Road Fleet Hants GU51 3QS | | | | | | | | |

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 June 2024

Structure, Governance and Management

The Trust is an unincorporated trust, constituted under a trust deed dated 1st 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 (The British Isles and with effect 1st July 2019 divided into 8 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 in the Multiple District. The balance of this fund was fully utilized to provide grants to clubs to assist local communities during pandemic. Grants were administered by LCI MD105 Foundation. Minor balance (£12.01) returned MD105 Appeal Fund general fund June 2024.

Appointment of Trustees

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 zoom, telephone or email in connection with approval of accounts and decision making etc. All decisions are made by the trustees.

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 23rd 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 major risks and believe that review of key financial systems together with operational and business risks faced by the Charity will allow for sufficient resources in the event of adverse conditions.

The Trustees agreed that Bank Accounts be regularly reviewed to accommodate additional funds and to keep within the Financial Services Compensation Scheme Threshold.

Objectives and Activities

The objectives of the Charity are the relief of poverty, distress, and sickness.

From inception support was given for education purposes and for the supply of safe water in various overseas locations. LCI MD105 Foundation Reg. No. 1164711 now has responsibility for projects that are outside the scope of Lions Clubs International Foundation (LCIF).

The main focus of the Charity is related to the collection and consolidation of donations from Lions Clubs in response to appeals launched by Lions Clubs International Foundation (LCIF). 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.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 June 2024 (continued 2)

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 2018 LCIF celebrated 50 years of empowering Lions to make a profound difference. To date over 20,000 grants (US\$1.2bn) focused on: Vision, Youth, Disaster Relief and Humanitarian Programmes awarded.

LCIF Empowering Service offers 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 will treat donations received for international disasters as funds for the identified country concerned as indicated by the donor, and only designate them to another disaster when there is no further need in that country as determined by the local Lions Disaster Relief Committee.

A Memorandum of Understanding signed 23rd 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 ended 30th June 2022. Final Balance held in the account will be transferred to MLKBT when requested by LCIF.

In November 2020 a Master Agreement between Lions Clubs International Foundation (LCIF) and MD105 Appeal Fund was signed formally agreeing 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 funds collected in response to LCIF Appeals for major disasters and core projects.

| | | | |
|---------------|-----------------------------------|--------------|-----------------------------------|
| LCIF Income: | £ 362,060.78 (£561,971.50) | Expenditure | £ 382.101.95 (£558,610.43) |
| Other Income: | £ 490 | Expenditure: | £ 490 |

(Gift Aid included in LCIF Income by category **£ 1,095.50**)

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

The trustees are mindful of their responsibilities and have due regard for relevant Charity Commission guidance.

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.

Future Plans

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

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 June 2024 (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 financial statements 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.

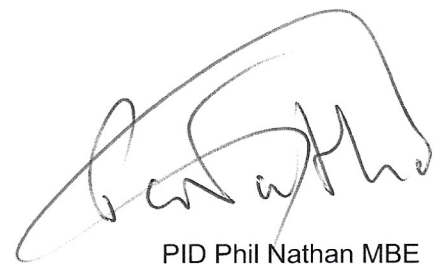
The trustees are responsible for the maintenance and integrity of the Charity.

Approved by the Trustees on 2.11.2024

and signed on their behalf by



PID Geoff Leeder
Chair of Trustees



PID Phil Nathan MBE
Vice Chair of Trustees

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 2024 which are set out on pages 8 to 12.

The Charity was registered with the 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.

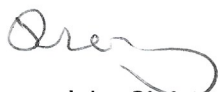
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. 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: 3 October 2024

Name of Examiner: John Christopher Geering

Qualification: Fellow Institute Financial Accountants

Address: 11 Glen Road
Fleet
Hants
GU51 3QS

LIONS CLUBS INTERNATIONAL
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024

| | | | | <u>2024</u> |
|---------------------------------|------|-------------------|-------------------|-------------------|
| | note | Unrestricted £ | Restricted £ | Total |
| INCOMING RESOURCES | | | | |
| Voluntary income: | | | | |
| Grants & donations | 3 | | 361,997.91 | 361,997.91 |
| Investment Income | 4 | 62.87 | | 62.87 |
| TOTAL INCOMING RESOURCES | | <u>62.87</u> | <u>361,997.91</u> | <u>362,060.78</u> |
| RESOURCES EXPENDED | | | | |
| Donations and Grants LCIF | 5 | | 362,097.91 | 362,097.91 |
| Moorfields Korle Bu | | | 11,913.64 | 11,913.64 |
| Prior Year Creditors | 5 | | 8,080.00 | 8,080.00 |
| Administration Costs | 6 | 10.40 | | 10.40 |
| TOTAL RESOURCES EXPENDED | | <u>10.40</u> | <u>382,091.55</u> | <u>382,101.95</u> |
| Net bank movements | | | | -20,041.17 |
| Creditor Movements | 7 | | | 8,080.00 |
| | | | | -11,961.17 |
| Fund Balances b/f | | | | 18,344.63 |
| Fund Balances c/f | 8 | | | <u>6,383.46</u> |

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

| | | <u>2023</u> | | <u>2023</u> |
|---------------------------------|------|-------------------|-------------------|-------------------|
| | note | Unrestricted £ | Restricted £ | Total £ |
| INCOMING RESOURCES | | | | |
| Voluntary income: | | | | |
| Grants & donations | 3 | | 561,971.50 | 561,971.50 |
| Investment Income | 4 | 88.64 | | 88.64 |
| TOTAL INCOMING RESOURCES | | <u>88.64</u> | <u>561,971.50</u> | <u>562,060.14</u> |
| RESOURCES EXPENDED | | | | |
| Donations and Grants LCIF | 5 | | 553,766.50 | 553,766.50 |
| Moorfields Korle Bu | | | | |
| Prior Year Creditors | 5 | | 4,843.93 | 4,843.93 |
| Administration Costs | 6 | 16.40 | | 16.40 |
| TOTAL RESOURCES EXPENDED | | <u>16.40</u> | <u>558,610.43</u> | <u>558,626.83</u> |
| Net bank movements | | | | 3,433.31 |
| Creditor Movements | 7 | | | -4,436.07 |
| | | | | -1,002.76 |
| Fund Balances b/f | | | | 19,347.39 |
| Fund Balances c/f | 8 | | | <u>18,344.63</u> |

LIONS CLUBS INTERNATIONAL
MULTIPLE DISTRICT 105 APPEAL FUND
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BALANCE SHEET FOR YEAR ENDED 30TH JUNE 2024

| | | <u>2024</u> | <u>2023</u> |
|---------------------------|-------|-----------------|------------------|
| | notes | | |
| CURRENT ASSETS | | | |
| Cash at Bank & in hand | | | |
| RBS deposit | | 4,425.58 | 4,372.22 |
| RBS Current | | 1,957.88 | 22,052.41 |
| | | <hr/> | <hr/> |
| | | 6,383.46 | 26,424.63 |
| Creditors | 5 | | <hr/> |
| | | | 8,080.00 |
| Debtors | | <hr/> | <hr/> |
| | | 100.00 | |
| Net Current Assets | | <hr/> | <hr/> |
| | | 6,483.46 | 18,344.63 |
| ACCUMULATED FUNDS | 8 | | |
| Restricted Funds | | | |
| Emergency Fund | | | 12.01 |
| LCIF | | 2,120.75 | 2,536.67 |
| Korle Bu Trust Retained | | | 11,433.24 |
| Welfare & Misc | | <hr/> | <hr/> |
| | | 4,362.71 | 4,362.71 |
| | | <hr/> | <hr/> |
| | | 6,483.46 | 18,344.63 |

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 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.

LIONS CLUBS INTERNATIONAL
MULTIPLE DISTRICT 105 APPEAL FUND
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Charity Reg. No. 283799

Notes to Accounts (continued)

| 3 . Voluntary Income | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 | TOTAL 2023 £ |
|-------------------------------|-------------------------------------|-----------------------------------|-----------------------|-----------------------------|
| Donations LCIF | | 361,997.91 | 361,997.91 | 561,846.50 |
| Donations Korle Bu | | | | 125.00 |
| | | 361,997.91 | 361,997.91 | 561,971.50 |
| 4. Investment Income | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 | TOTAL 2023 £ |
| RBS | 62.87 | | 62.87 | 79.09 |
| | | | 0.00 | 9.55 |
| | 62.87 | | 62.87 | 88.64 |
| 5. Charitable Activity | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 | TOTAL 2023 £ |
| LCIF | | 362,097.91 | 362,097.91 | 553,766.50 |
| Creditors (LCIF) | | 8,080.00 | 8,080.00 | 4,843.93 |
| | | 370,177.91 | 370,177.91 | 558,610.43 |
| 6. Bank Charges | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 | TOTAL 2023 £ |
| RBS | 10.40 | | 10.40 | 16.40 |
| | 10.40 | 0.00 | 10.40 | 16.40 |
| 7. Creditor Movements | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 | TOTAL 2023 £ |
| Paid | | -8,080.00 | -8,080.00 | -4843.93 |
| Current | | | | 8,080.00 |
| Transfer double pay | | | | 1,200.00 |
| | | -8,080.00 | -8,080.00 | 4,436.07 |

LIONS CLUBS INTERNATIONAL
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Notes to Accounts (continued)

8. Movement in Funds

| | Emergency Fund | note | LCIF | Welfare & Misc | Retained Korle Bu | TOTAL |
|-------------|---------------------------|-------------|-----------------|-------------------------------|------------------------------|-----------------|
| | £ | | £ | £ | £ | £ |
| Opening | 12.01 | | 2,536.67 | 4,362.71 | 11,433.24 | 18,344.63 |
| Interest | | 4 | 62.87 | | | 62.87 |
| Bank Charge | | 6 | -10.40 | | | -10.40 |
| Transfer | -12.01 | 7 | -468.39 | | 480.40 | |
| Paid | | | | | -11,913.64 | -11,913.64 |
| | 0.00 | | 2,120.75 | 4,362.71 | 0.00 | 6,483.46 |

2023 - 2024 LCIF INCOME BY DISTRICT/CATEGORY

Note 3

| District | Childhood Cancer | Diabetes | Disaster Relief | Disaster Named | Hunger | Humanitarian Environment | AOGN Undesignated | Vision | Ukraine Winter Stoves | Youth | Misc | TOTAL | District |
|----------|------------------|---------------|------------------|------------------|-----------------|--------------------------|-------------------|-----------------|-----------------------|---------------|---------------|-------------------|----------|
| A | 2,125.00 | 750.00 | 5,156.50 | 14,029.00 | 5,776.00 | 850.00 | 28,811.50 | 2,450.00 | | | 100.00 | 60,048.00 | A |
| CE | | | 24,737.25 | 12,232.00 | | 17,470.00 | 4,464.63 | | 3,652.80 | | | 62,556.68 | CE |
| CN | 500.00 | | 12,640.47 | 13,760.00 | 500.00 | 2,800.00 | 6,050.00 | 1,400.00 | 9,256.41 | | | 46,906.88 | CN |
| CW | | | 19,315.00 | 10,111.00 | | 0.00 | 10,007.72 | 0.00 | 8,227.60 | | | 47,661.32 | CW |
| N | | | 6,472.04 | 10,588.61 | | 0.00 | 17,903.27 | 700.00 | 11,440.00 | 500.00 | | 47,603.92 | N |
| SC | | | 17,138.00 | 15,950.00 | 400.00 | | | | 10,539.31 | | 390.00 | 44,417.31 | SC |
| SE | | | 5,550.00 | 14,478.75 | | 2,325.00 | | 500.00 | 7,697.00 | | | 30,550.75 | SE |
| SW | | | 8,500.00 | 8,434.05 | | 1,000.00 | | | 4,739.00 | | | 22,673.05 | SW |
| MD105 | | | | | | | 70.00 | | | | | 70.00 | MD105 |
| TOTAL | 2,625.00 | 750.00 | 99,509.26 | 99,583.41 | 6,676.00 | 24,445.00 | 67,307.12 | 5,050.00 | 55,552.12 | 500.00 | 490.00 | 362,487.91 | TOTAL |
| District | Childhood Cancer | Diabetes | Disaster Relief | Disaster Named | Hunger | Humanitarian | AOGN Undesignated | Vision | Ukraine Winter Stoves | Youth | Non-LCIF | TOTAL | District |

| | | | |
|-----------------|---------------|-------------------------------|----------------|
| Non LCIF | 490.00 | Gift Aid | 1095.50 |
| Uganda | 390.00 | (included in above donations) | |
| LIBRA | 100.00 | | |