

LIONS CLUBS INTERNATIONAL MD105

SIGHT CONSERVATION PROGRAMME

“LIONS SIGHT SAVERS”

REPORT AND FINANCIAL STATEMENTS

YEAR ENDING 30th JUNE 2024

Charity No 286225

LIONS CLUBS INTERNATIONAL MD105

SIGHT CONSERVATION PROGRAMME

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SIGHT CONSERVATION PROGRAMME

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Pope Patrick Hamblin Susan Taylor
Secretary	David Firth
Charity Officers	Lions Sight Savers 35 Perrymount Road Haywards Heath West Sussex RH16 3BW
Independent Examiner	Paula Mellows FMAAT 8 Wedgewood Close Lincoln LN6 3LS
Bankers	HSBC 40 South Road Haywards Heath West Sussex RH16 3AR

LIONS CLUBS INTERNATIONAL MD105
SIGHT CONSERVATION PROGRAMME
TRUSTEES' REPORT
FOR THE YEAR ENDING 30th JUNE 2024

The Trustees present their report along with the financial statements of the Charity for the year ended 30th June 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 9. And comply with the charity's trust deed and applicable law.

Trustees

The Trustees' names on page 3 have served throughout the year, unless otherwise stated. Appointment of Trustees is governed by the Trust Deed of the Charity. The board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

Investment powers

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the Charity, but no such funds are presently held.

Constitution, objects and policies

The Charitable Trust is constituted by Trust Deed, and its object is the funding of activities to further the cure and prevention of blindness.

The policy of the Charitable Trust continues to be to seek additional finance and support to further its object.

Development, activities and financial review

The Trustees consider that the performance of the Charity this year has been satisfactory, Donations received have increased by £17,547 to £31,400. Direct charitable expenditure has increased to £ £38.000.

The Charity continues to receive donations which are designated to support the eye health work across Africa and South Asia. These designated amounts are paid to Sightsavers at appropriate times, totalling £38,000 in the current year.

Voluntary assistance received.

Sightsavers provides all administration for the Charity free of charge.



D Firth Trustee

TRUSTEES' REPORT FOR THE YEAR ENDING 30th JUNE 2024'

Risk management.

The Trustees actively review the major risk which 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 they have established systems to mitigate the significant risks.

Statement of Trustees' responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the Charities 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:

- (a) select suitable accounting policies and apply them consistently.
- (b) make judgements and estimates that are reasonable and prudent.
- (c) state whether applicable accounting standards and statements of recommended practise have been followed, subject to any departures disclosed and explained in the financial statements.
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Trustees on the and signed on their behalf.



D Firth

**LIONS CLUBS INTERNATIONAL MD105
SIGHT CONSERVATION PROGRAMME**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

ON THE ACCOUNTS FOR THE YEAR ENDED 30th JUNE 2024

I have examined the accounts on pages seven and eight and the related notes on pages nine to eleven. These financial Statements have been prepared under the accounting policies set out therein.

Respective responsibilities of Trustees and auditors

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the

audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply.

It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with 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
 - a) To keep the accounting records in accordance with section 41 of the 1993 Act; section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; and
 - (b) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act, section 44 (1) (b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paula Mellows FMAAT

SIGHT CONSERVATION PROGRAMME

FOR THE YEAR ENDING 30th JUNE 2024

	<u>2024</u>	<u>2023</u>
Income		
Club Donations	31,310	17,861
CAF Donations	25	
Investment income	299	20
Total Income	31,634	17,881
Expenditure		
Donations made to Sight Savers	38,000	10,000
Total Expenditure	38,000	10,000
Net movement in funds for the year	(6367)	7,881
Total funds brought forward	18,080	10,199
Total funds carried forward	11,714	18,080

There were no recognized gains or losses for 2023 or 2024 other than those included in the Statement of Financial Activities

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BALANCE SHEET AT 30th JUNE 2024

	2024	2023
Current Assets		
Cash at bank and in hand	11,714	18080
Creditors:	-	-
Net Assets	11,714	18,080
Total Funds	11,714	18,080

Approved by the Trustees on the and signed on their behalf.



D Firth
Trustee

LIONS CLUBS INTERNATIONAL MD105**SIGHT CONSERVATION PROGRAMME****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDING 30th JUNE 2024****1 ACCOUNTING POLICES****1.1 Basis of preparation of financial statements**

These financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005). In preparing the financial statements the Charity follows best practise as laid down in Statements of Recommended Practise “Accounting and Reporting for Charities (SORP 2005).”

1.2 Incoming resources

Income from donations is recognised on the day of receipt.

Investment income is recognised on the day it is credited to the bank account.

1.3 Resources expended.

All expenditure is recognised on the accrual’s basis.

1.4 Foreign currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction.

1.5 Taxation

The Charity is regarded by the Inland Revenue as exempt from taxation in accordance with provisions of the Taxes Act.

1.6 Funds

Restricted funds are funds that have been given for particular purposes and projects.

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NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED 30th JUNE 2024

2 DONATIONS

	2024	2023
Core eye health Services	31,335	10,681

3 INVESTMENT INCOME

Bank Interest	299	20
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4 CHARITABLE ACTIVITIES

Core eye health Services	31,634	17,881
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5 GOVERNANCE COSTS

Nil	Nil
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6 CREDITORS: amounts falling due within one year

Accrued expenses	Nil	Nil
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LIONS CLUBS INTERNATIONAL MD105

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NOTES TO THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30th JUNE 2024

FUNDS	2024	2023
Reserves on 1 st July 2023	18,080	10,199
Reserves on 30 th June 2024	11,714	18,080