

LIONS CLUBS INTERNATIONAL
DISTRICT 105A CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their report and financial statements for the year ended 30 June 2023

LEGAL AND ADMINISTRATIVE DETAILS

Status The Charitable Trust was created under a Declaration of Trust dated 6 January 1986 and is registered with The Charity Commission under registration number 294186.

Trustees District Governor 2023/24 Lesley Spence - appointed July 2023
District Secretary 2023/24 Parveen Verma - re-appointed July 2023
District Treasurer 2023/24 Kunal Vyas - re-appointed July 2023

The Trustees are the individuals holding office as District Governor, District Secretary, District Treasurer and such other offices as appointed by the District 105A Cabinet.

Correspondent Kunal Vyas, c/o Euro Ashfords, 2nd Floor, 39 Ludgate Hill, London EC4M 7JN

Independent Examiner Chapmans Associates Ltd Chartered Accountants
9 Churchill Court, 58 Station Road, North Harrow, Middlesex, HA2 7SA

Main Bankers Barclays Bank Plc
North East London Business Group
P O Box 16294
1-2 Trinity Way, Chingford
London E4 8US

ACTIVITIES AND REVIEW OF THE YEAR

The Charity's principal activities are those of receiving donations and payments from Lions Clubs in District 105A and distributing them as nominated to Lions Clubs International, Multiple District 105 and District 105A initiatives. Details of funds received and disbursed are set out in Note 2 of the attached accounts.

TRUSTEES' RESPONSIBILITIES

The Trustees are required by law to prepare accounts for each of the financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the results for the year then ended.

In preparing those accounts, the Trustees are required to select suitable accounting policies and apply them on a consistent basis, making judgments and estimates that are prudent and reasonable. The Trustees must also prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 1993.

The Trustees 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.

Approved by the Trustees on 08-10-2023
and signed on their behalf by

Lion Lesley Spence
District Governor 2023/2024



**LIONS CLUBS INTERNATIONAL
DISTRICT 105A CHARITABLE TRUST**

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	2022/2023			2021/2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Donations and collections	-	105,780.46	105,780.46	-	85,875.27	85,875.27
Investment income	377.82	-	377.82	13.56	-	13.56
	<u>377.82</u>	<u>105,780.46</u>	<u>106,158.28</u>	<u>13.56</u>	<u>85,875.27</u>	<u>85,888.83</u>
Fund balances brought forward	24,443.67	77,948.18	102,391.85	24,430.11	79,318.57	103,748.68
	<u>24,821.49</u>	<u>183,728.64</u>	<u>208,550.13</u>	<u>24,443.67</u>	<u>165,193.84</u>	<u>189,637.51</u>
Charitable disbursements	0.00	-96,382.14	-96,382.14	0.00	-87,245.66	-87,245.66
Fund balances carried forward	<u>24,821.49</u>	<u>87,346.50</u>	<u>112,167.99</u>	<u>24,443.67</u>	<u>77,948.18</u>	<u>102,391.85</u>

represented by:

	2022/2023 £	2021/2022 £
BANK BALANCES		
Barclays Bank plc Current	21,776.61	12,378.29
Barclays Bank plc Deposit	90,391.38	90,013.56
	<u>£ 112,167.99</u>	<u>£ 102,391.85</u>

LIONS CLUBS INTERNATIONAL DISTRICT 105A CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIONS CLUBS INTERNATIONAL DISTRICT 105A CHARITABLE TRUST

We report on the accounts of the Trust for the year ended 30th June 2023, which are set out on Pages 4 and 5

Respective responsibilities of trustees and examiners

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

It is our responsibility to:

- * examine the accounts under Section 145 of the 2011 Act;
- * to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5) of the 2011 Act; and
- * to state whether particular matters have come to our attention

Basis of independent examiner's report

Our 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 the seeking of 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 our examination, no matter has come to our attention;

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

- * to keep accounting records in accordance with s.130 of the Charities Act 2011; and
- * to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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

**9 Churchill Court, 58 Station Road, North Harrow
Middlesex
HA2 7SA**

**Chapmans Associates Ltd
Chartered Accountants**

LIONS CLUBS INTERNATIONAL
DISTRICT 105A ADMINISTRATION ACCOUNT

BALANCE SHEET AS AT 30 JUNE 2023

	2022/2023		2021/2022	
	£	£	£	£
FIXED ASSETS				
Equipment, fixtures and fittings		10,444.49		10,444.49
Additions during year		0.00		0.00
Less Depreciation		<u>-10,443.49</u>		<u>-10,443.49</u>
		1.00		1.00
CURRENT ASSETS				
Sundry debtors and prepayments		150.00		922.78
Bank balances		<u>55,223.42</u>		<u>55,158.88</u>
		55,373.42		56,081.66
		<u>55,374.42</u>		<u>56,082.66</u>
CURRENT LIABILITIES				
Sundry creditors and accruals		-14,488.08		-11,866.77
NET ASSETS		<u>£ 40,886.34</u>		<u>£ 44,215.89</u>
REPRESENTED BY:				
ADMINISTRATION FUND				
Opening balance		28,603.80		28,501.78
Surplus(Deficit) for the year		<u>896.08</u>		<u>102.02</u>
		29,499.88		28,603.80
DIST 105A NEWS				
Opening balance		5,892.98		2,685.98
Surplus(Deficit) for year		<u>1,479.38</u>		<u>3,207.00</u>
		7,372.36		5,892.98
DISTRICT CONVENTION FUND				
Opening balance		9,719.11		9,508.24
Unspent funds 2020/2021		-5,705.00		0.00
Surplus(Deficit) for year		<u>0.00</u>		<u>210.87</u>
		4,014.11		9,719.11
ACCUMULATED FUNDS		<u>£ 40,886.34</u>		<u>£ 44,215.89</u>

APPROVED BY THE DISTRICT 105A CABINET ON 8-10-2023

Lion Lesley Spence
DISTRICT GOVERNOR

Lesley Spence

REPORT OF THE ACCOUNTANTS TO THE MEMBERS OF
LIONS CLUBS INTERNATIONAL DISTRICT 105A

In accordance with the instructions given to us, we have examined, without carrying out an audit the financial statements on pages 1 & 2 and confirm that these are in accordance with books and records of Lions Clubs International District 105A

CHAPMANS ASSOCIATES LTD
Chartered Accountants