

Registered Charity Number  
514602

Lions Clubs International District 105CW Charity Trust Fund

Report and Unaudited Accounts

30 June 2021



Incorporating P&W Social Accountants

**Lions Clubs International District 105CW Charity Trust Fund**  
**The report of the trustees for the year ended 30 June 2021**

**Introduction**

The trustees present their annual report and accounts for the year ended 30th June 2021.

**Legal and Administrative Details**

The Charitable Trust was created under a Declaration of Trust dated 25 June 1983 and is registered with the charity commission on 9th January 1984 under registration number 514602.

Trustees:

The Charity is administered by a committee of ex-officio Trustees

Christine Moss  
Richard Williams  
Jakob de Jonge  
Andrew Pemberton

All trustees are eligible by their office within District Cabinet.

**Objectives and Activities of the Charity**

The charity's principle activities are those of receiving donations and payments from Lions Clubs in district 105CW and distributing them as nominated to Lions Clubs International, Multiple District 105 and District 105CW initiatives.

Details of funds received and disbursed are set out in note 2 of the accounts.

**Summary of the main achievements of the charity during the year**

***Lions Clubs International and Multiple District 105 Appeals***

Donations from individual clubs are collected and remitted. Funds raised for specific projects that are not remitted during the year are remitted in the first quarter of the following year.

***Projects within District 105CW***

Projects within the district are supported by clubs within 105CW. No club is obliged to contribute to any project, and no income is guaranteed for any project.

Details of individual projects is included within note 2 of these accounts.

**Lions Clubs International District 105CW Charity Trust Fund**  
**The report of the trustees for the year ended 30 June 2021**

**Structure, Governance and Management**

***Nature of the Governing Document and constitution of the charity***

The Charity was set up on 27 June 2008. In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

***The methods adopted for the recruitment and appointment of new trustees***

The Trustees sit as a Board on a quarterly basis.

In line with the Trust Deed the number of Directors shall be not less than 3 and not exceed a maximum of 16.

The Board seeks to use the knowledge and skills of those involved in the local area as well as specialists in the field of learning and advice. On their appointment each trustee will undergo induction and initial training on the Trusts work, policies and procedures as well as trustee's rights and responsibilities. Further training and mentoring is undertaken by trustees on a needs basis.

**Financial Review**

***Policies on reserves***

The charity has no specific policy on reserves.

***Internal Control & Risk Management***

The trustees are responsible for the internal controls, and review them on an annual basis. They also actively review the major risks which the charity faces, and review them on a regular basis.

***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

***Transactions and Financial position***

The Statement of Financial Activities show net incoming resources for the year of £5,988 (prior year net outgoing resources : £20,397).

The total reserves at the year end of 30 June 2021 stand at £31,072 (prior year: £25,084).

**Independent Examiner**

Mr RB Welch MA FCA  
Chartered Accountant  
P&W Social Accountants  
10 Newent Road  
Northfield  
Birmingham  
B31 2ED

**Lions Clubs International District 105CW Charity Trust Fund**  
**The report of the trustees for the year ended 30 June 2021**

**Statement of Directors' and Trustees' Responsibilities**

The Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

**Method of preparation of accounts**

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime Part 15 Companies Act 2016, in accordance with the Financial Reporting Standard for Smaller entities effective January 2019 and The Statement of Recommended Practice for Accounting and Reporting by Charities (the 2019 SORP).

This report was approved by the board of trustees on 31st October 2021

**Christine Moss**  
**Treasurer**

## **Independent Examiner' Report**

### **to the Trustees of Lions Clubs International District 105CW Charity Trust Fund**

#### **Respective Responsibilities of trustees and examiner**

The Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 which gives me reasonable cause to believe that in, any material respect, the requirements:

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

Mr RB Welch MA FCA  
Chartered Accountant  
P&W Social Accountants  
10 Newent Road  
Northfield  
Birmingham  
B31 2ED

Date 31st October 2021

**Lions Clubs International District 105CW Charity Trust Fund**  
**Statement of Financial Activities**  
**for the year ended 30 June 2021**

	Note	Unrestricted Funds	Designated Funds	Total Funds	Unrestricted Funds	Designated Funds	Total Funds
		2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
<b>Incoming resources</b>							
<i>Incoming resources from generated funds</i>							
Voluntary Income	2	920	48,729	49,649	164	77,517	77,681
<b>Total incoming resources</b>		<b>920</b>	<b>48,729</b>	<b>49,649</b>	<b>164</b>	<b>77,517</b>	<b>77,681</b>
<i>Resources expended on charitable activities</i>	2	500	43,161	43,661	-	98,078	98,078
<b>Total resources expended</b>		<b>500</b>	<b>43,161</b>	<b>43,661</b>	<b>-</b>	<b>98,078</b>	<b>98,078</b>
<b>Net (outgoing) / incoming resources before transfers between funds</b>		<b>420</b>	<b>5,568</b>	<b>5,988</b>	<b>164</b>	<b>(20,561)</b>	<b>(20,397)</b>
<b>Gross transfers between funds</b>	2	(1,000)	1,000	-	-	-	-
<b>Net movement in funds</b>		<b>(580)</b>	<b>6,568</b>	<b>5,988</b>	<b>164</b>	<b>(20,561)</b>	<b>(20,397)</b>
<b>Reconciliation of funds</b>							
<i>Total funds brought forward</i>		9,475	15,609	25,084	9,311	36,170	45,481
<b>Total Funds carried forward</b>		<b>8,895</b>	<b>22,177</b>	<b>31,072</b>	<b>9,475</b>	<b>15,609</b>	<b>25,084</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet as required by the SORP paragraph 4.60.

**All activities derive from continuing operations**

**Lions Clubs International District 105CW Charity Trust Fund**  
**Balance Sheet**  
**as at 30 June 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		31,072	25,084
<b>Net assets</b>		<u>31,072</u>	<u>25,084</u>
<i>The funds of the charity :</i>			
<b>Unrestricted income funds</b>			
Unrestricted revenue funds	2	8,895	9,475
Designated Funds	2	22,177	15,609
<b>Total unrestricted funds</b>		31,072	25,084
<b>Total charity funds</b>		<u>31,072</u>	<u>25,084</u>

This report was approved by the board of trustees on 31st October 2021

**Christine Moss**  
**Treasurer**

**Lions Clubs International District 105CW Charity Trust Fund**  
**Notes to the Accounts**  
**For the year ended 30th June 2021**

**1 Accounting policies**

**Basis of accounting policies**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lions Club International District 105CW Charity Trust fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

The financial statements are presented in £ Sterling, its functional currency and rounded to the nearest £.

**Revenue Recognition**

Donations from member organisations are accounted for on a receivable basis.

**Fund Balances**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.



**Lions Clubs International District 105CW Charity Trust Fund**  
**Notes to the Accounts**  
**For the year ended 30th June 2021**

**2 Collections and Disbursements**

	Balance at 30th June 2020 £	Collections 2020/2021 £	Disbursements 2020/2021 £	Movements 2020/2021 £	Balance at 30th June 2021 £
Brain Tumour Appeal	-	14,814	(14,814)	-	-
CTT Charity Payments Give as you live	21	-	(21)	-	-
Diabetes	-	-	-	-	-
District Youth Activities	7,073	80	(99)	-	7,054
Fendall Village School	-	-	-	-	-
India	-	9,450	(7,650)	-	1,800
Lebanon	-	8,550	(8,550)	-	-
LCIF	1,500	6,243	(7,493)	-	250
Lions Life Skills	-	-	-	-	-
Medic Alert	-	350	-	-	350
MD Disaster Fund	-	1,650	(1,650)	-	-
North Sea Lions	974	3,800	-	-	4,774
Partners Appeal	6	1,010	(55)	-	961
ROAR	-	850	-	-	850
SightSaver	-	1,250	-	-	1,250
Sight Testing	400	-	-	-	400
Water Projects	-	-	-	-	-
Other Designated Appeals	62	682	(744)	-	-
<b>Current District Appeals</b>	<b>10,035</b>	<b>48,729</b>	<b>(41,076)</b>	<b>-</b>	<b>17,688</b>
Humanitarian Emergency Fund	4,489	-	-	-	4,489
R White	838	-	(838)	-	-
Life Skills	247	-	(247)	-	-
Zone Projects	-	-	(1,000)	1,000	-
<b>Total Other District 105CW Appeals</b>	<b>5,574</b>	<b>-</b>	<b>(2,085)</b>	<b>1,000</b>	<b>4,489</b>
<b>Total Designated Funds</b>	<b>15,609</b>	<b>48,729</b>	<b>(43,161)</b>	<b>1,000</b>	<b>22,177</b>
Unrestricted Revenue Fund	9,475	920	(500)	(1,000)	8,895
<b>Total Funds</b>	<b>25,084</b>	<b>49,649</b>	<b>(43,661)</b>	<b>-</b>	<b>31,072</b>

**Lions Clubs International District 105CW Charity Trust Fund**  
**Notes to the Accounts**  
**For the year ended 30th June 2021**

**2 Collections and Disbursements (continued)**

<b>Prior Year Comparative</b>	Balance at 30th June 2019 £	Collections 2019/2020 £	Disbursements 2019/2020 £	Movements 2019/2020 £	Balance at 30th June 2020 £
Brain Tumour Appeal	3,816	4,132	(7,948)	-	-
CTT Charity Payments Give as you live	21	-	-	-	21
Diabetes	-	300	(300)	-	-
District Youth Activities	4,295	2,850	(72)	-	7,073
Fendall Village School	50	-	(50)	-	-
LCIF	200	38,122	(36,822)	-	1,500
Lions Life Skills	-	-	-	-	-
MD Disaster Fund	-	18,875	(18,875)	-	-
North Sea Lions	4,462	250	(3,738)	-	974
Partners Appeal	10,728	1,209	(12,531)	600	6
SightSaver	300	9,112	(9,412)	-	-
Sight Testing	-	400	-	-	400
Water Projects	6,125	1,100	(7,225)	-	-
Other Designated Appeals	-	1,167	(1,105)	-	62
<b>Current District Appeals</b>	<b>29,996</b>	<b>77,517</b>	<b>(98,078)</b>	<b>600</b>	<b>10,035</b>
Humanitarian Emergency Fund	4,489	-	-	-	4,489
R White	838	-	-	-	838
Life Skills	247	-	-	-	247
Life Skills for Global Brigades	600	-	-	(600)	-
<b>Total Other District 105CW Appeals</b>	<b>6,174</b>	<b>-</b>	<b>-</b>	<b>(600)</b>	<b>5,574</b>
<b>Total Designated Funds</b>	<b>36,170</b>	<b>77,517</b>	<b>(98,078)</b>	<b>-</b>	<b>15,609</b>
Unrestricted Revenue Fund	9,311	164	-	-	9,475
<b>Total Funds</b>	<b>45,481</b>	<b>77,681</b>	<b>(98,078)</b>	<b>-</b>	<b>25,084</b>