

Registered Charity Number
514602

Lions Clubs International District 105CW Charity Trust Fund

Report and Unaudited Accounts

30 June 2023



Incorporating P&W Social Accountants

Lions Clubs International District 105CW Charity Trust Fund
The report of the trustees for the year ended 30 June 2023

Introduction

The trustees present their annual report and accounts for the year ended 30th June 2023.

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 - appointed 1st July 2022

Ravinder Sandhu - appointed 1st July 2022

David McKirdy - appointed 1st July 2022

Andrew Pemberton - appointed 1st July 2022

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 2023

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 £30,534 (prior year net outgoing resources : £5,988).

The total reserves at the year end of 30 June 2023 stand at £61,606(prior year: £31,072).

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 2023

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 20th February 2024



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



20th February 2024

Lions Clubs International District 105CW Charity Trust Fund
Statement of Financial Activities
for the year ended 30 June 2023

	Note	Unrestricted Funds	Designated Funds	Total Funds	Unrestricted Funds	Designated Funds	Total Funds
		2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Incoming resources							
<i>Incoming resources from generated funds</i>							
Voluntary Income	2	920	121,601	122,521	-	167,863	167,863
Total incoming resources		920	121,601	122,521	-	167,863	167,863
<i>Resources expended on charitable activities</i>	2	-	125,146	125,146	-	137,329	137,329
Total resources expended		-	125,146	125,146	-	137,329	137,329
Net (outgoing) / incoming resources before transfers between funds		920	(3,545)	(2,625)	-	30,534	30,534
Gross transfers between funds	2			-	(500)	500	-
Net movement in funds		920	(3,545)	(2,625)	(500)	31,034	30,534
Reconciliation of funds							
<i>Total funds brought forward</i>		8,395	53,211	61,606	8,895	22,177	31,072
Total Funds carried forward		9,315	49,666	58,981	8,395	53,211	61,606

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 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		58,981	61,606
Net assets		<u>58,981</u>	<u>61,606</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue funds	2	9,315	8,395
Designated Funds	2	49,666	53,211
Total unrestricted funds		58,981	61,606
Total charity funds		<u>58,981</u>	<u>61,606</u>

This report was approved by the board of trustees on 20th February 2024



Christine Moss
Treasurer

Lions Clubs International District 105CW Charity Trust Fund
Notes to the Accounts
For the year ended 30th June 2023

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 2023

2 Collections and Disbursements

	Balance at 30th June 2022	Collections 2022/2023	Disbursements 2022/2023	Movements 2022/2023	Balance at 30th June 2023
	£	£	£	£	£
Activity Alliance		700	(700)	-	-
Brain Tumour Appeal	-	8,215	(6,512)	1,703	1,703
Diabetes	-	-	-	-	-
District Youth Activities	6,784		(340)	(340)	6,444
Korle Bu		750		750	750
Fendall Village School	-	-	-	-	-
LCIF	-	5,350	(5,350)	-	-
LCIF - Disaster	-	26,531	(26,531)	-	-
LCIF - Turkey	-	48,190	(48,090)	100	100
LCIF-Campaign 100 Ukraine		8,108	(8,108)	-	-
North Sea Lions- Ghana		13,711	(13,180)	531	531
North Sea Lions- Philippines	41,016	1,495	(10,700)	(9,205)	31,811
Other Receipts and Payments		1,221	(1,491)	(270)	(270)
ROAR	523	4,080	(2,780)	1,300	1,823
SightSaver	-	3,250	-	3,250	3,250
Sight Testing	400	-	-	-	400
Current District Appeals	48,723	121,601	(123,782)	(2,181)	46,542
Humanitarian Emergency Fund	4,488	-	-	-	4,488
R White		-		-	-
Sundry		-	(364)	-	(364)
Zone Projects	-	-	(1,000)	(1,000)	(1,000)
Total Other District 105CW Appeals	4,488	-	(1,364)	(1,000)	3,124
Total Designated Funds	53,211	121,601	(125,146)	(3,181)	49,666
Unrestricted Revenue Fund	8,395	920		920	9,315
Total Funds	61,606	122,521	(125,146)	(2,261)	58,981

Lions Clubs International District 105CW Charity Trust Fund
Notes to the Accounts
For the year ended 30th June 2023

2 Collections and Disbursements (continued)

Prior Year Comparative	Balance at 30th June 2021 £	Collections 2021/2022 £	Disbursements 2021/2022 £	Movements 2021/2022 £	Balance at 30th June 2022 £
Brain Tumour Appeal		13,046	(13,046)	-	-
CTT Charity Payments Give as you live	-	-	-	-	-
Diabetes	-	-	-	-	-
District Youth Activities	7,054		(270)	-	6,784
Fendall Village School	-	-	-	-	-
India	250	5,600	(5,850)	-	-
Lebanon	1,800	20,046	(21,846)	-	-
LCIF		83,954	(83,954)	-	-
Lions Life Skills	-	-	-	-	-
Medic Alert	350		(350)	-	-
MD Disaster Fund	-	2,070	(2,070)	-	-
North Sea Lions	4,774	37,182	(940)	-	41,016
Partners Appeal	961	620	(1,581)	-	-
ROAR	850	2,890	(3,217)	-	523
SightSaver	1,250	1,650	(2,900)	-	-
Sight Testing	400	-	-	-	400
Water Projects	-	-	-	-	-
Other Designated Appeals	-	805	(805)	-	-
	-			-	-
Current District Appeals	10,035	167,863	(136,829)	-	48,723
Humanitarian Emergency Fund	4,488	-	-	-	4,488
R White		-		-	-
Life Skills		-		-	-
Zone Projects		-	(500)	500	-
Total Other District 105CW Appeals	4,488	-	(500)	500	4,488
Total Designated Funds	14,523	167,863	(137,329)	500	53,211
Unrestricted Revenue Fund	8,895			(500)	8,395
Total Funds	23,418	167,863	(137,329)	-	61,606