



# Lions International MD105 Convention

Friday 3rd – Sunday 5th May 2019

Convention Venue:

The Brangwyn Hall, Guildhall Road South,  
Swansea SA1 4PE, Wales

## Accounts for Convention

General Fund  
Appeal Fund  
MD 105 Foundation  
Gift for Living Accounts  
Lifeskills Ltd Accounts  
Lions MIAB Ltd Accounts  
Sight Savers Accounts  
Youth Fund Accounts



# **LIONS CLUBS INTERNATIONAL**



**MULTIPLE DISTRICT 105  
GENERAL FUND**

**REPORT and ACCOUNTS  
for  
YEAR ENDED  
30 JUNE 2018**

G PHILIP GOODIER CPFA  
MD COUNCIL TREASURER

**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105  
GENERAL FUND**

**BALANCE SHEET as at 30 JUNE 2018**

		<b>2018</b>		<b>2017</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>					
Freehold	1a	300,000		300,000	
Extension & Improvements		94,608		94,608	
		<b>394,608</b>		<b>394,608</b>	
Office Equipment at cost		107,335	107,335		
Additions during year		11,502	-		
		<u>118,837</u>	<u>107,359</u>		
Less: Depreciation to date	1b	<u>109,028</u>	<u>104,124</u>		
		9,809		3,211	
<b>Chairman's Jewel at cost</b>		<u>140</u>		<u>140</u>	
		<b>404,557</b>		<b>397,959</b>	
<b>Current Assets</b>					
Investments	2	137,000	146,406		
Stock of Goods for Resale	3	13,629	21,554		
Debtors & Prepayments	4	41,180	52,541		
Balances at Bank & Cash	1c	123,232	148,745		
		<u>315,041</u>	<u>369,246</u>		
<b>Current Liabilities</b>					
Creditors & Accruals	5, 21	65,581	79,177		
Hearing & Speech	6	2,123	2,123		
PR Reserve	7	17,958	22,509		
B Mason Humanitarian Award	8	2,625	1,875		
		<u>88,287</u>	<u>105,684</u>		
<b>Net Current Assets</b>		<b>226,754</b>		<b>263,562</b>	
<b>Total Assets less Current Liabilities</b>		<b>631,311</b>		<b>661,521</b>	
<b>Less Provisions</b>					
	9				
MD Convention General		12,500	12,500		
Property Repairs		26,000	26,000		
Self Insurance Provision		75,000	99,825		
D133 Ireland		<u>6,999</u>	<u>21,872</u>		
		<b>120,499</b>		<b>160,197</b>	
<b>Total Net Assets</b>		<b>£ 510,812</b>		<b>£ 501,324</b>	
<b>Represented by</b>					
Capital Reserves	10	400,000	400,000		
Accumulated General Fund		110,812	101,324		
		<u>£ 510,812</u>	<u>£ 501,324</u>		

**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105**  
**GENERAL FUND**  
**INCOME & EXPENDITURE for the YEAR to 30 JUNE 2018**

	Note	£	2018 £	2017 £
<b>Income</b>				
Dues	11		350,220	424,210
Injection to Dues from Provisions	12		9,546	-
Insurance (Clubs)	12		34,534	38,912
Sales of Goods & Services		63,050		72,527
Less: Cost of Sales	13	<u>(53,474)</u>	9,576	(60,643)
Rent			24,614	8,853
Other Income			700	5,349
Interest & Investment Income Received			5,057	5,037
<b>Total Income</b>			<b>434,247</b>	<b>494,245</b>
<b>Expenditure</b>				
Council of Governors & Seminars	15		29,184	31,401
Multiple District Officers Expenses	16		16,287	28,356
Multiple District Convention Basingstoke (Blackpool)	17		22,628	17,565
International Convention Las Vegas (Chicago)			22,471	15,168
Europa Forum Attendance Montreux (Sofia)			3,303	2,122
Publicity Programmes (Net of LCI Grant)	19		33,000	38,800
Special Meetings			6,102	10,604
Lion Magazine	18		78,675	70,843
Members' Liability & Accident Insurance	12		32,551	38,619
Clubs Equipment, Cash, Legal Insurance	12		34,534	38,912
Other Insurances	12		13,447	14,936
Multiple District Directory	20		1,850	1,650
Salaries & NIC			73,496	70,343
Line Management			100	530
Casual Staff & other Staff Expenses			1,152	508
Printing, stationery & office supplies			5,653	6,244
Costs recharged			(9,228)	(7,216)
Rates & Refuse			8,559	8,041
Utility Costs			5,990	4,660
Cleaning & Gardening			1,977	2,708
Postage & Telephone			14,999	16,900
Other Expenses			6,048	3,963
Repairs & Renewals			4,291	4,318
Equipment Maintenance & Website Exps			7,576	7,527
Miscellaneous Expenses			2,226	685
Legal & Professional Fees			12,000	28,688
Audit Fees			1,500	1,380
Depreciation – Office Equipment			4,904	1,605
<b>Total Expenditure</b>			<b>435,275</b>	<b>459,860</b>
<b>Surplus before Tax</b>			<b>(1,028)</b>	<b>34,385</b>
Corporation Tax			<b>(4,903)</b>	<b>(2,473)</b>
<b>Surplus after Tax</b>			<b>(5,931)</b>	<b>(31,912)</b>
Unrealised Gains/Losses on Investments			<b>(9,406)</b>	
Transfers from/(to) Reserves			<b>24,825</b>	<b>(9,659)</b>
			<b>9,488</b>	<b>(22,253)</b>
<b>Accumulated General Fund Brought Forward</b>			<b>101,324</b>	<b>79,071</b>
<b>Accumulated General Fund Carried Forward</b>			<b>£ 110,812</b>	<b>£ 101,324</b>

# LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 GENERAL FUND

NOTES to the ACCOUNTS for the YEAR to 30 JUNE 2018

## 1 ASSETS

### FIXED ASSETS

- a. The freehold is situated at 257 Alcester Road South, Kings Heath, Birmingham in the names of, as Trustees, Messrs. Howard Lee, Philip Goodier, Martin Morgan and Andrew Pemberton. The Building has been extended at the rear to provide for additional meeting facilities, and to conform with the requirements of the Disability Discrimination Act. The carrying value of the Property was increased by the cost of the extension and refurbishment. No depreciation has been charged in respect of the freehold property and building; the asset is considered to have a long useful life. The formal valuation as at 30 June 2011 was £330,000.
- b. Office Equipment is depreciated at 33.3% on a reducing balance basis.

### BANKERS

- c. The principal bankers for the General Fund are Royal Bank of Scotland plc, Holts Branch, Farnborough, Lloyds Bank, Leeds and CAF Bank; a Euro Account is held with AIB, Cork. The MDHQ Petty Cash account is held at Lloyds Bank, Kings Heath, Birmingham.

## 2 INVESTMENTS

Investments at market value

At beginning of year	£ 146,406
Additions	£ -
Disposals	£ -
<i>Realised/Unrealised Gains/Losses (Posted to I&amp;E)</i>	<i>£ 9,406</i>
<b>At end of year</b>	<b>£ 137,000</b>
Comprising:	
Listed Investments – UK	£ 50,585
47,357.5837 Aviva Investors UK SVCS Ltd Strategic Bond	
Listed Investments – Ireland	£ 41,599
4,502.0286 PIMCO Funds Global Investors Series	
Listed Investments – Other	£ 42,270
37,978.2024 Legg Mason Investment Funds Ltd Global Multi Strategy Bond	
Income account balance / other	£ 2,546
	-----
	£137,000
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## 3 STOCK of GOODS for RESALE

Stock was physically counted as at 30 June 2018 and is valued at the lower of cost or net realisable value; the basis is unchanged.

## 4 DEBTORS and PREPAYMENTS

<b>Debtors</b>	<b>£25,551</b>	<b>includes £9,200 due from Lions MD105 Lifeskills Ltd in respect of the purchase of TACADE Ltd; £8,279 due from LCI re Lion Magazine.</b>
<b>Prepayments</b>	<b>£15,629</b>	<b>includes Insurance apportionment, £11,019.</b>

## **Related Party - Lions MD105 Lifeskills Ltd**

In April 2012 the Council of Governors approved the purchase of the stock, publishing and intellectual property rights of Tacade Ltd following their Administration. The price paid was £15,500 and a non-refundable 'seed grant' of £6,300 (\$10,000) was received from Lions Clubs International Foundation to assist with the purchase. The net price paid was £9,200 and this remains due from Lifeskills Ltd. The Directors of the Company 'Lions MD105 Lifeskills Ltd' are nominated by the Council of Governors, to whom they are responsible.

Post Balance Sheet Event: At their meeting on the 27<sup>th</sup> July 2018 the Directors voted to repay £3,200 of the outstanding balance, reducing the debt to £6,000.

### **5 CREDITORS and ACCRUALS**

<b>Creditors</b>	<b>£ 65,581</b>	<b>includes Tax Liability £4,903, £29,970 held on behalf of LCIF towards future disaster appeals and various accruals.</b>
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### **6 HEARING and SPEECH**

This sum was surplus to the Video production under this name a few years ago. The funds were given for a specific area of service and are currently being used for projects; the balance on the 'I See What Your Saying' badges has been included.

### **7 PUBLIC RELATIONS RESERVE**

This category of expenditure was set by MD Convention Resolution at a minimum of £20,000 per annum. The Reserve outstanding at the end of this year represents: (a) amounts put aside for planned future periodic expenditure, and (b) unspent funds from previous amounts provided.

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
PR Reserve	17,958	22,509
	====	=====

### **8 BERT MASON HUMANITARIAN AWARD FUND**

<b>Donations Received for 6, (5) Awards</b>	2,250	1,875
<b>Other Income</b>	-	-
<b>Less Due/Sent to LCIF</b>	(750)	(625)
<b>Less Addition to MD Humanitarian Causes Reserve</b>	(750)	(625)
<b>Contribution towards Award Administration Acc.</b>	<u>750</u>	<u>625</u>
<b>Bert Mason Humanitarian Causes Reserve</b>		
Balance Forward 1 July 2017	1,875	1,250
Additions for year	750	625
<b>Reserve carried forward</b>	<u>2,625</u>	<u>1,875</u>
<b>Award Administration Account</b>		
Balance Forward 1 July 2017	1,241	1,008
Expenses for year incl. Engraving, Certificates. Etc	200	858
<b>Less Contribution from Donations for year</b>	(750)	(625)
<b>Balanced Carried Forward as Debtor to MD</b>	<u>691</u>	<u>1,241</u>

## 9 PROVISIONS

Provision is made for possible future revenue expenditure where there is a likelihood that it will arise.

	MD Convention		Property Repairs	Self- Insurance	D133 Ireland	Totals
B/F 1.7.17	12,500		26,000	99,825	21,872	160,197
Net Movement	-		-	(24,825)	(14,873)	(39,698)
C/F 30.6.18	12,500		26,000	75,000	6,999	120,499

## 10 CAPITAL RESERVES

Reserves are held for the possibility of future capital expenditure or for minimum essential working capital needs.

	Capital	Property	TOTAL
Balances as at 1 July 2017	£100,000	£300,000	£400,000
Movements for Year	-	-	-
<b>Balances as at 30 June 2018</b>	<b>£100,000</b>	<b>£300,000</b>	<b>£400,000</b>

## 11 DUES

The Dues collected were £14.25 (£14.25 – 2016/17) per member per half year in accordance with the Constitution based on the Membership numbers recorded at Lions Clubs International Headquarters on 30 June 2017 and 31 December 2017 respectively.

## 12 INSURANCE PREMIUMS

Insurance premiums are collected in two ways:

Members Liability and Accident cover	- via Members' Dues
MD Premises/Contents, Professional Indemnity, etc,	- via Members' Dues
Equipment/Cash on a "All Risks" basis, Legal cover	- via charges to Clubs

Insurances relative to The Lion Magazine are paid from within the magazine budget.

Policies were renewed on 1 September.

Policies are placed with reputable insurers. The Council of Governors, having the power to consider a "self insurance" scheme, opted to self-insure Equipment/Cash and Legal Expenses with effect from 1 November 2009. The claim experience in the period to 30 June 2018 was favourable.

### Club Insurance Account

The movement in Premiums was not significant. A consequence of the move to Self-Insurance Club Insurance costs made it possible to maintain overall 'Premium' costs per club for 2017/18 at £44.25 (2016/17 - £44.25).

The required cover and premiums are under constant review with a view to securing maximum cover for lesser premium to our Members.

	2018	2017
Total Payments Made	(24,988)	(26,873)
Charges received from Clubs	29,333	33,940
Other Insurance Related income	5,201	4,972
<b>Transfer to Self-Insurance</b>		<b>12,039</b>
<b>Surplus transferred to 'Injection to Dues' provision/(Deficit) for the year</b>	<b>9,546</b>	

<b>13</b>	<b>COST OF SALES</b>	<b>2018</b>	<b>2017</b>
	Opening Stock as at 1. 7.17	21,554	21,778
	Purchases	43,179	57,760
		64,733	79,538
	<b>Less</b> Closing Stock as at 30.6.18	(13,629)	(21,554)
		51,105	57,984
	Add Postage Charges		
	Streamline	2,370	2,658
	<b>Total Cost of Sales</b>	<b>53,474</b>	<b>60,642</b>

The results are as expected as MDHQ now carry Merchandise previously available from LCI.

- 14 OTHER INCOME**  
This incorporates Net surplus arising from MBNA Affinity scheme, (since disbursed to the Districts in MD105). The Affinity card scheme ended in June 2017 and no further commission payments will be received.

<b>15</b>	<b>COUNCIL OF GOVERNORS and SEMINARS</b>	<b>2018</b>	<b>2017</b>
	Council of Governors	15,764	18,088
	DG Elect Seminar	1,984	2,777
	1VDG & 2VDG Elect Seminars	5,952	5,011
	DGE Spouse Travel – Las Vegas (Chicago)	5,484	5,526
		<b>29,184</b>	<b>31,401</b>

<b>16</b>	<b>MULTIPLE DISTRICT OFFICERS' EXPENSES</b>		
	Meetings/Travel, Post, phone, stationery, copying	13,246	23,870
	Attending MD Convention	3,041	4,486
		<b>16,287</b>	<b>28,356</b>

Line Management costs for our Multiple District Headquarters have been shown separately and not within the overall total for Multiple District Officer expenses.

**17 MULTIPLE DISTRICT CONVENTION**

	Basingstoke 2018	Blackpool 2017
Business & Accommodation Costs	21,179	17,111
Social Events (Surplus)/Deficit	1,525	1,082
Merchandise (Profit)/Loss	66	(571)
Sundry (Surplus)/Deficit	(142)	(57)
	<b>22,628</b>	<b>17,565</b>

**Related Party - Lions MD105 Conventions Ltd**

The whole of the issued share capital of the company is held in trust for the Council of Governors of Multiple District 105 (an administrative district of the International Association of Lions Clubs) and the Council is thereby the ultimate controlling party. During the year the transactions with this Company amounted to net expenditure of £20,672 and at the year end the convention company owed the Council £65.



**18 LION MAGAZINE (B & I EDITION)**

<b>Expenditure</b>	<b>2018</b>	<b>2017</b>
Printing	67,031	74,840
<b>Less</b> Advertising Income & Discounts	<u>(14,360)</u>	<u>(12,645)</u>
<b>Sub Total - Net Printing</b>	<b>52,671</b>	<b>62,195</b>
Postage	44,267	50,192
Editor	24,000	24,000
Insurance	-	-
Committee Expenses	1,022	1,521
<b>Sub Total - Costs</b>	<u><b>121,960</b></u>	<u><b>137,908</b></u>
<b>Less</b>		
International Contribution (per members basis)	(43,285)	(66,299)
Other Income – Exchange Difference	<u>-</u>	<u>(767)</u>
	<u><b>£78,675</b></u>	<u><b>£70,843</b></u>

**19 MARKETING & PUBLIC RELATIONS**

<b>Income</b>	<b>2018</b>	<b>2017</b>
Matching/Un-matched Grants-LCI	-	-
Utilised and Balance from Reserves	-	-
Other Income	<u>4,551</u>	<u>-</u>
<b>Total Receipts</b>	<b>4,551</b>	<b>-</b>
<b>Less: Expenditure</b>		
Matching Grant Expenses	-	-
Community Report	9,485	10,488
Reserve (Un-utilized)	-	1,291
Other Approved Expenditure	24,986	24,337
Committee Costs	<u>3,080</u>	<u>2,684</u>
<b>Total Expenditure</b>	<u><b>37,551</b></u>	<u><b>38,800</b></u>
<b>Net</b>	<u><b>33,000</b></u>	<u><b>38,800</b></u>

**20 MULTIPLE DISTRICT DIRECTORY**

	<b>2018</b>	<b>2017</b>
Production	1,850	1,650
Postage	<u>-</u>	<u>-</u>
	<u><b>1,850</b></u>	<u><b>1,650</b></u>

**21 FUNDS HELD ON BEHALF OF OTHERS.**

In 2013-14 the Multiple District received funding, as an intermediary, from LCIF of £29,970 which is still held at the 2017-2018 year-end. This was received for overseas aid and has been used as a primary source in case of disasters, being replenished from subsequent appeals. The sum of £29,970 is held in the Multiple District's bank accounts at the year end which has also been recognised as Creditors (monies to be distributed in future) so as not to have any effect on the result for the year or closing fund balances.

# **LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 GENERAL FUND**

## **Review 2017/2018**

Overall, the year-end out-turn was in line with expectations and the budget presented to the 2017 MD Convention, a pre-tax deficit of £1,028 being recorded (2016/17 surplus £34,385). 2017/18 was the final year of the Centenary Celebrations and we were honoured to be granted a Royal Reception at Buckingham Palace, hosted by our Patron, HRH Countess of Wessex. The net cost to the Multiple District of this outstanding and historic event was £3,904, within the overall Centennial Committee budget.

The work that began in 2015, in relation to Charitable Incorporated Organisation (CIO) status, has continued. A significant number of Clubs are now registered as CIOs. We have worked through many technical and complex aspects with the Solicitors we engaged and their expert advice has been invaluable.

The decision taken at the 2017 MD Convention, Emergency Resolution 2, to make payment of €25,000 to District 133, Ireland resulted in the creation of a provision of £21,872. This sum was composed of contributions from both the Self-Insurance Reserve and the General Fund. Payment is in three tranches, as follows:

1. €9,000 paid 5<sup>th</sup> July 2017, D133 did not officially exist until 4<sup>th</sup> July;
2. €8,000 paid June 2018;
3. €8,000 on or about 30<sup>th</sup> June 2019.

Council continue to look closely at all areas of expenditure and our Office Manager seeks every opportunity to maximise the income that is generated by our MDHQ building

Net assets amount to £510,812 (£501,324 - 2016/17) of which £394,608 represents Freehold property including Extension and Improvements.

.....  
G Philip Goodier CPFA  
Council Treasurer  
2017/18

.....  
Balvinder S Sokhi  
Council Chairman  
2017/18

## **Council of Governors' Statement of Responsibilities**

The Council of Governors are responsible for preparing the Annual Report and financial statements in accordance with applicable laws and regulations.

The Council of Governors are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the Multiple District and of its excess of income over expenditure/ excess of expenditure over income for that period. In preparing these financial statements, the Council of Governors are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the Financial Statements on a going concern basis, unless it is inappropriate to presume that the Multiple District will continue.

The Council of Governors are responsible for maintaining satisfactory system of internal control and keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Multiple District and enable them to ensure that the financial statements comply with the Constitution of the Multiple District. They are also responsible for safeguarding the assets of the Multiple District and hence for taking steps for the prevention and detection of fraud and other irregularities.

The Financial Statements, as set out on the appended pages herewith, were approved by the Council of Governors on 2<sup>nd</sup> May 2019.

.....  
Peter Burnett - Chairman of Council 2018/19

**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105**  
**GENERAL FUND**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS**  
**FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2018**

I report on the accounts of the Multiple District for the year ended 30<sup>th</sup> June 2018, which are set out on the appended pages.

**Respective responsibilities of Trustees and Examiner**

As the Multiple District's Members you are responsible for the preparation of the accounts; you consider that an audit is not required under your own rules, nor under any statutory regulations applicable to the Multiple District. It is my responsibility to state, on the basis of procedures followed for similar not for profit organisations (for example Section 145 (5)(b) of the Charities Act 2011), 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 (being the nearest relevant legislation to your circumstances). An examination includes a review of the accounting records kept by the Multiple District 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 Members 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 requirements:
- To keep accounting records in accordance with your rules or any relevant regulations; and
  - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of your rules and relevant regulations,
- have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
P Buck FCA, DChA  
**TLL Accountants Ltd**  
Chartered Accountants  
& Registered Auditors  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire PR4 6SN

Date: .....

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***LIONS CLUBS INTERNATIONAL  
MULTIPLE DISTRICT 105 APPEAL FUND  
also known as WELFARE TRUST***

***Reg. Charity No.283799***



***We Serve***

Report and Accounts  
for the year ended 30 June 2018

# **LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 APPEAL FUND (also known as WELFARE TRUST)**

## **Reference and Administrative Information**

<b>Status:</b>	The Trust was created under a Declaration of Trust dated 1 September 1981.
<b>Charity No.</b>	283799
<b>Trustees:</b>	John Bush, Arthur Clenton, Geoffrey Leeder, Philip C Nathan MBE.
<b>Correspondent:</b>	Arthur Clenton, Charlecote, 15 Elm Rise, Prestbury, Cheshire SK10 4US Tel 01625 829438 Email: arthur.clenton@gmail.com
<b>Objects of the Charity:</b>	To further the relief of poverty, distress and sickness. No defined area of benefit.
<b>Investment powers:</b>	In any investments authorised by law for the investment of trust funds.
<b>Solicitors:</b>	Whittinghams, 16 Well Street, Porthcawl, Bridgend, CF36 3BE. Tel:01656 788823
<b>Bankers:</b>	The Royal Bank of Scotland plc, Holt's Farnborough Branch, Lawrie House, Victoria Road, Farnborough GU14 7NR  CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

**Independent Examiner:** Robert Sunderland FCA., 76 Elmwood Drive, Blythe Bridge, Stoke-on-Trent, ST11 9NY

## **TRUSTEES' ANNUAL REPORT for the year ended 30 June 2018**

### **Structure, governance and management**

The Trust is an unincorporated trust, constituted under a trust deed dated 1<sup>st</sup> September 1981 and registered under 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 (covers British Isles and presently divided into 12 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 mainly 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 from the Multiple District.

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 provides for 4 trustees with in addition an Executive Chairman – Chairman for the time being of the Council of Governors of Multiple District 105. When new trustees are appointed appropriate induction and training will be given.

An annual meeting of the trustees is held at the Multiple District Convention or other convenient MD Lions function and there are other interchange communications via telephone/email in connection with approval of accounts and decision making etc. All decisions are made by the trustees.

Approval has been obtained from the Inland Revenue that any donation to Lions Clubs International Foundation by an individual and channelled through this charity can be eligible for Gift Aid.

The trustees are mindful of their responsibilities and receive relevant Charity Commission information.

### **Governing Document**

Originally the accounts had to be subject to an audit by a Chartered Accountant. A resolution was 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. Notified to the Charity Commission and duly noted as an amendment to the governing document.

### **Risk management**

The trustees actively review the major risks that 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 these are kept under constant review.

### **Objectives and activities**

The objective of the Charity is to relieve poverty, distress and sickness and from inception support was given for education purposes and for the supply of safe water in various overseas locations. As reported previously, of late the Charity has been mainly focused on collecting funds for Lions Clubs International Foundation (LCIF) with LCI MD105 Foundation, Reg. No.1164711 now dealing with WaterAid etc.

LCIF has been supported from the early 1980's mainly by collecting and consolidating donations from clubs in response to appeals. 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, giving hope and impacting lives through humanitarian service projects and grants. LCIF core objectives: improving local communities, serving youth, providing disaster relief, combating Measles and Rubella and saving sight.

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 July 2007 it was ranked the No.1 NGO (non-governmental organisation) with which to partner in a study by the Financial Times.

In the fiscal year 2016-2017, Lions clubs, their partners and friends generously donated more than US\$43 million to LCIF and it awarded more than 500 grants totalling in excess of US\$43million. 5,353,081 people helped through US\$17,666,434 in humanitarian grants. US\$++12,144,615 in SightFirst grants provided eye care services to an estimated 107,132,689 people and US\$5,436,500 in grants supported the vaccination of millions of children against measles and rubella. 380,000 people helped through US\$5,693,221 in disaster related grants.

LCIF Emergency Grant program provides financial support to Lions and other partners engaged in disaster response and recovery efforts. Major Catastrophe Grants provide significant funds for catastrophes with major international impact.

In 2017 LCIF received its sixth consecutive 4-star rating from Charity Navigator for its effective fiscal management and its commitment to accountability and transparency.

### **Financial Review, Achievements and performance**

The income of the Trust at £233,747.76 (£210,718) is an increase on the previous year.

Charitable expenditure amounted to £234,633.73 (210,707.89) which bar £1,642.63 went to LCIF.

Not all funds donated to LCIF come through this Trust; LCIF recorded an income from MD105 of US\$332,871.91 which at the annual average exchange rate was £246,877.78.

### **Public Benefit**

The main benefits result from disaster relief and humanitarian work of LCIF and as such benefits do relate to our aims and the beneficiaries are members of the public.

**Reserves** – funds held are restricted.

### **Future Plans**

The trustees plan to continue to operate as outlined above particularly ensuring LCIF is responded to quickly and funds passed to them expeditiously. Also, to identify suitable cases for application of funds from the Emergency Fund.

### **Trustees' Responsibilities in relation to the financial statements.**

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's 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 accounts 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 and which enables them to ensure that the financial statements comply with the requirements of Charity law and regulations and the provisions of the Trust deed. They 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.

*Arthur Clenton*

Approved by the Trustees on 2 Jan. 2019  
and signed on their behalf by Arthur Clenton (Trustee)

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## **REPORT OF THE INDEPENDENT EXAMINER**

**To the Trustees of**

**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 APPEAL FUND (aka WELFARE TRUST)**

I report on the accounts of the Trust for the year ended 30 June 2018 which are set out on pages 5 to 8.

### ***Respective responsibilities of the trustees and examiner.***

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

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 (under section 145 (5)(b) of the Charities Act); and
- to state 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 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 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a “true and fair” view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in this report in order to enable a proper understanding of the accounts to be reached.

*R Sunderland*

*Robert Sunderland FCA  
76 Elmwood Drive  
Blythe Bridge  
Stoke-on-Trent  
ST11 9NY*

Date 4 Feb 19



**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105**  
**APPEAL FUND (also known as WELFARE TRUST)**

**Statement of Financial Activities for the Year ended 30 June 2018**

	Note	2018 Restricted Funds £	2017 Restricted Funds £
<b><u>Income from:</u></b>			
Voluntary income:donations	2	233,741.10	210,708
Investment income	2	6.66	10
<b>Total</b>		<b>233,747.76</b>	<b>210,718</b>
<b><u>Expenditure on charitable activities:</u></b>			
Humanitarian projects through:			
Lions Clubs International Foundation (LCIF)			
Undesignated		53,213.41	43,154
Designated		179,777.69	167,304
Relief of poverty through WaterAid/Sightsavers/Refugees		750.00	250
2017 Lions International Eye Centre Korle Bu			
Emergency Aid -		892.63	
<b>Total charitable expenditure</b>	3	<b>234,633.73</b>	<b>210,708</b>
<b>Governance costs</b>	4		
<b>Support Costs</b>	3a	19.80	21
<b>Total expenditure</b>		<b>234,653.53</b>	<b>210,729</b>
<b>Net expenditure</b>	5	<b>(905.77)</b>	<b>(11)</b>
Funds brought forward 1 July 2017	8	14,950.96	14,962
<b>Total Funds carried forward 30 June 2018</b>		<b>14,045.19</b>	<b>14,951</b>

**Balance Sheet as at 30 June 2018**

**Current Assets**

Short term Bank deposits	6	7,005.67	7,900
Cash at Bank	6	9,966.08	16,853
<b>Total current assets</b>		<b>16,971.75</b>	<b>24,753</b>

**Current Liabilities**

Creditors - due within one year	7	2,926.56	9,802
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<b>Net current assets</b>	8	<b>14,045.19</b>	<b>14,951</b>
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<b>Net assets</b>		<b>14,045.19</b>	<b>14,951</b>
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Representing

**Restricted Income Funds**

Emergency Fund		5,999.62	6,894
LCIF		3,682.86	3,594
Welfare		4,362.71	4,363
<b>Total Funds</b>	8	<b>14,045.19</b>	<b>14,951</b>

Approved by the Trustees on 31 Jan 2019  
and signed on their behalf by Arthur Clenton

*Arthur Clenton* Trustee

The notes on pages 6,7, and 8 form part of these accounts

**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105  
APPEAL FUND (also known as WELFARE TRUST)**

Further details to the Accounts for the Year ended 30 June 2018

**1 Accounting Policies**

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 and with the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**1a Fund accounting**

Restricted funds represent donations received for a specific cause.

**1b Income recognition**

Only included when charity entitled, certain to be received and can be measured reliably in monetary terms.

Interest received is allocated across the funds reflecting the amount of the Fund.

**1c Resources expended and the basis of apportioning costs**

Expenditure is included in the statements of financial activities when incurred and includes attributable VAT which cannot be recovered.

Resources expended comprise direct charitable expenditure basically distributing per the wishes the clubs donating, support costs and governance costs.

The Fund does not have any employees and no trustees receive any remuneration or expenses apart from reimbursement of postage, stationery and printing

**2 Income**

	£	£	£	£	£	£
	EMERGENCY FUND	LIONS CLUBS INTERNATIONAL FOUNDATION SEE PAGE 7	Korle Bu	WELFARE	2018	2017
<b>Donations</b>						
<b>DISTRICT</b>						<b>DISTRICT</b>
105A		22,892.80			22,892.80	29,682
105BN		41,383.39			41,383.39	14,098
105BS		14,778.00		500.00	15,278.00	12,150
105C		24,866.76			24,866.76	9,541
105D		20,342.00			20,342.00	31,001
105E		11,245.20			11,245.20	18,222
105EA		14,895.00			14,895.00	26,713
105M		12,546.80			12,546.80	7,898
105NE		11,720.00			11,720.00	11,738
105SE		37,838.00			37,838.00	14,726
105SW		11,251.12		250.00	11,501.12	14,910
105W		7,750.00			7,750.00	19,031
MD105		1,482.03			1,482.03	998
		232,991.10		750.00	233,741.10	210,707
Funds		232,991.10		750.00	233,741.10	210,707
Investment Income	3.54	3.12			6.66	10
<b>TOTAL TO FUNDS</b>	<b>3.54</b>	<b>232,994.22</b>	<b>.00</b>	<b>750.00</b>	<b>233,747.76</b>	<b>210,717</b>

Continued

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**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105**  
**APPEAL FUND (also known as WELFARE TRUST)**  
for the Year ended 30 June 2018  
Donations to LCIF causes

Dist	Undesignated MJF	Corporate Plaque	Contributing Members	Area of Greatest Need		Disaster Relief	Disaster Fund		Humanitarian Measles	Sight		TOTAL	Dist
A	4,780.00		2,864.80	2,060.00			5,950.00		7,238.00			22,892.80	A
BN	5,530.00		388.00			1,774.00	32,735.00		956.39			41,383.39	BN
BS	4,500.00			1,800.00		1,400.00	2,600.00		3,978.00	500.00		14,778.00	BS
C	6,846.38		151.00	3,200.00		300.00	11,269.38		3,100.00			24,866.76	C
D	2,300.00			250.00			12,567.00		3,275.00	1,950.00		20,342.00	D
E	1,750.00		1,145.20				6,200.00		2,150.00			11,245.20	E
EA	8,770.00		120.00			1,600.00	3,244.00		1,161.00			14,895.00	EA
M	6,465.00		604.80			4,757.00			720.00			12,546.80	M
NE		740.00	270.00	4,485.00			4,000.00		1,775.00	450.00		11,720.00	NE
SE	7,410.00		75.00	1,450.00		2,400.00	26,320.00		183.00			37,838.00	SE
SW	2,280.00			1,703.00		750.00	3,100.00		3,418.12			11,251.12	SW
W	1,100.00			2,050.00		650.00	3,150.00		800.00			7,750.00	W
MD	1,482.03											1,482.03	MD
Misc												-	Misc
Total £	53,213.41	740.00	5,618.80	16,998.00		13,631.00	111,135.38	-	28,754.51	2,900.00	-	232,991.10	Total £
Dist	Undesignated MJF	Corporate Plaque	Contributing Members	Area of Greatest Need		Disaster Relief	Disaster Fund		Humanitarian Measles	Sight		TOTAL	Dist

**LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105  
APPEAL FUND (also known as WELFARE TRUST)**

Further details to the Accounts for the Year ended 30 June 2018

	£	£	£	£	£	£		
	EMERGENCY FUND	LIONS CLUBS INTERNATIONAL FOUNDATION	Korle Bu	WELFARE	TOTAL 2018	TOTAL 2017		
3 Expenditure								
Charitable activities								
Lions Clubs International Foundation								
LCIF Area of Greatest Need		16,998.00			16,998.00	14,544		
LCIF re Contributing members		5,618.80			5,618.80	3,163		
LCIF re Disaster Relief		13,631.00			13,631.00	95,736		
LCIF re Disasater Fund		111,135.38			111,135.38	15,525		
LCIF Humanitarian re Measles		28,754.51			28,754.51	35,355		
LCIF re Sight		2,900.00			2,900.00	1,900		
LCIF re Corporate Plaque		740.00			740.00			
LCIF re Underdesignated and unnamedMJF		53,213.41			53,213.41	43,154		
LCIF re Youth					.00	850		
LCIF Memorial Roll of Honour					.00	231		
Welfare				750.00	750.00	250		
Grenfell Fire	892.63				892.63			
Total Direct Charitable Expenditure	892.63	232,991.10	.00	750.00	234,633.73	210,708		
3a. Support Costs								
Postages and printing					.00	17		
Bank Charges etc	5.00	14.80			19.80	4		
TOTAL	897.63	233,005.90	.00	750.00	234,653.53	210,728		
4 Governance costs								
						-		
TOTAL FROM FUNDS	897.63	233,005.90	.00	750.00	234,653.53	210,728		
	EMERGENCY FUND	LCIF	Korle Bu	Welfare				
5 Net Incoming Resources								
(Net Resources Expended)	(894.09)	(11.68)	-		(905.77)	(11.00)		
6 Cash at Banks				CAF	7,005.67	7,900		
				RBS	9,966.08	16,853		
					16,971.75	24,753		
7 Creditors - due within one year - donations				LCIF	2,910.00	9,657		
				KorleBu LIBRA		100		
				Other	16.56	44		
					2,926.56	9,801		
8 Restricted Funds and Analysis of Net Assets between Funds	Balance at 1.Jul.2017	Income	Expenditure	Net Movement	Balance at 30.Jun2018	Cash and Short Term Deposits	Other Net Current Assets	Total
Emergency Fund	6,893.71	3.54	897.63	(894.09)	5,999.62	5,999.62		5,999.62
LCIF	3,694.54	232,994.22	233,005.90	(11.68)	3,682.86	6,609.42	(2,926.56)	3,682.86
Welfare Fund	4,362.71	750.00	750.00	.00	4,362.71	4,362.71		4,362.71
	14,950.96	233,747.76	234,653.53	(905.77)	14,045.19	16,971.75	(2,926.56)	14,045.19



# Lions Clubs International MD 105

MULTIPLE DISTRICT 105 Foundation (REG NO: 1164711)

including Multiple District 105 Charity Trust (REG NO: 1164711-1)

## FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018



Multiple District MD105 Foundation

Reg No 1164711

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Multiple District MD105 Foundation

Reg No 1164711

## Legal and Administrative Details

## Trustees:

Simon Moss	Resigned 30th June 2018	Council Chairman
Andrew Pemberton		Trustee and Secretary
Thomas Berry		Trustee and Treasurer
Philip Goodier		Trustee
Micheal Philips		Trustee
Linda Picton	Appointed 1st July 2018	Trustee
Peter Burnett	Appointed 1st July 2018	Trustee
Philip Robinson	Appointed 1st July 2018	Trustee

Registered Address: 257 Alcester Road South, Kings Heath Birmingham B14 6BT.

Principal Office: 27 Pritchard Drive, Hawkinge, Folkestone, Kent CT18 7QH.

## Bankers

Lloyds Bank Ltd	Barclays Bank plc	National Westminster Bank plc	CAF Bank
Market Harborough Branch (309547)	9 St George's Street Canterbury	11 The Parade Canterbury	25 Kings Hill Avenue West Malling, Kent
BX1 1LT	CT1 2JX	CT1 2SQ	ME19 4JQ

## Independent Examiner

Duncan Cochrane-Dyet FCA  
MHA Macintyre Hudson  
Chartered Accountants  
71 New Dover Road  
Canterbury Kent  
CT1 3DZ



Multiple District MD105 Foundation

Reg No 1164711

## Trustees Report

The Trustees are pleased to present their report and financial statements of the charity for the year ended 30 June 2018.

### Constitution and objects

The Lions Clubs International Multiple District 105 Foundation is a registered charity, registered charity number 1164711. The Trust is constituted by a Deed of Trust dated the 4th December 2015. The Foundation is a Charitable Incorporated Organisation.

The Trustees of Lions Clubs International Multiple District 105 Charity Trust agreed to transfer the assets of the Charity Trust into LCI MD105 Charity Foundation and the Trustees of the Foundation accepted the assets as restricted/and or endowment funds as directed by the donors.

The Charity Commission at the request of the Trustees of both Charities linked the Charities on the 25th May 2016.

The effect of this linking is that:

- the Charities are registered under a single registration number.
- the Trustees are required to prepare a single set of accounts for the reporting Charity and the linked Charity within which the individual funds of the linked Charities are reported as restricted funds and/or endowment as appropriate.
- and that the Charities Statement of Recommended Practice should be used.

The Lions Clubs International District 105 Charity Trust is a registered charity formed on the 14th November 2012, registered charity number 1149750. As a result of the linking above the Registered Charity number has been changed to 1164711-1.

### Public Benefit:

The Foundation operates the public benefit both in the United Kingdom and Internationally either through direct grants or in partnership with other Charities. The Trustees confirm that they have complied with Section 4 of the Charities Act 2011 in having due regard for the Charity Commission's general guidance on public benefit.

### Grant making policies

Projects and charities supported by the Charity Trust Fund are those supported by the Lions Clubs of Multiple District 105, British Isles and Ireland, some of the projects determined by Lions Clubs International Foundation, constituted in the United States of America. These projects and charities include aid schemes and community support at an international and national level. The scale and level of any donation to the Charity by an individual Lions Club is determined by the members of that Club.

### Organisation of the Foundation and Charity

The Trustees who have served during the period are set out in page 1.

The Trustees are appointed by the Multiple District under the terms of the Deed of Trust.

Trustee meetings are held periodically during the period. The Trustees' amount of remuneration or expenses received during the period was £nil (2017: £nil).

Multiple District MD105 Foundation

Reg No 1164711

Financial Review, Achievements and performance

The donated income of the Charity during this financial year was £ 238,700 (2017: £299,085). The donations made were £ 265,173 (2017: £209,152). As shown in the statement of financial activities on page 5, the overall deficit for the year amounts to (£ 26,473 (2017: £89,033).

The Foundation continued its partnership with the Loomba Foundation and our International Foundation towards the supply of sewing machines to help establish an income for families in India. A grant of £40,000 has been made towards the second phase of this project.

The Foundation also made a grants to Blind Veterans of £34,176.32 and UNICEF of £14,955.90.

The Trustees ask for a report on the results our donations we have made:



Activity Alliance, formerly the English Federation of Disability Sports, are a national body which has the vision that disabled people are active in sporting and physical activities so they can achieve their full potential.



Lions Clubs enables the charity to hold their Annual National Junior Championship Games in the first weekend in July at Warwick University. Without the funding and physical support of Lions members the games could not go ahead. At this event 206 disabled athletes participate from across the British Isles and Ireland in a variety of track and field sports. A 13 year old disabled cyclist, who participated in the 2017 National Junior Championship Games, said *"I see myself as differently able because I do things differently to able bodied people but I am not disabled."*



There have been two projects supported through the Lions Centennial year. The major project, being set up by Blind Veterans UK and BLESMA – the Limbless Veterans, to refurbish three disused outbuildings at the Blind Veterans UK Centre in Llandudno. These buildings have been transformed to provide a state-of-the-art complex to re-train current and ex-service personnel whose lives have been shattered whilst on active service. The buildings will be used to provide Life Skills for Independent Living – a tailored programme of counselling and training within the purpose-build accommodation for those younger veterans who need this vital support.



The secondary project for Blind Veterans UK was supported by the donation of Chester Lions Club Gold Bond places at the 2017 London Marathon. This project supported the Woodland Workshop's operational development with the necessary equipment to be purchased

including specialist hand tools, treadle operated lathe and wood shaving machines, electrical generator, electricity supply to the workshop, open-sided timber building adjacent to the Workshop for use in the Summer months, an access path from the woods

Multiple District MD105 Foundation

Reg No 1164711

and a 'camp fire' area.

Additionally the funds provided 'smart' IT/Digital equipment for installation in the Independent Living area to demonstrate benefits to blind veterans.

These combined projects will help to provide services to blind veterans to improve quality of life, develop skills, build confidence and encourage users to live more independently.



The Loomba Foundation recognises that generating livelihoods can play a crucial role in ensuring the current and future welfare of widows and their families. It helps widows to take the reins of their lives into their own hands. Through the support of the Lions Clubs International Foundation on the 1-2-4 Sewing Machine Project, Lions Clubs have empowered 1,768 widows in West Bengal and North Eastern States of India, who have received a new Singer foot operated sewing machine.



Each day millions of children in Africa are unable to attend school, often due to a lack of basic school equipment. Without a good education, escape from poverty is impossible and without the resources necessary to learn, an education can be hard to come by. School Aid works to bridge this gap by providing good quality educational materials to meet the diverse needs of young people in disadvantaged communities.

Through the donations made by Lions Clubs, Lions Lifeskills resources have been distributed to Malawi, Tanzania and Lesotho. Over 100,000 children across 136 schools have been reached so far and a further donation of resources has just been sent. School Aid has just received the Queens Award.



Lions Clubs have supported the following projects with UNICEF: the Children's General Fund, the East Africa Famine Crisis, School in a Box, Street Children, Syria Emergency, Syria Winterisation – Warm Winter Clothing, Winter Blankets and the Yemen Emergency.

Lions Clubs provided 40 'School in a box kits' which is a Unicef resource containing the vital items necessary to run an emergency school/education centre. In a Learning Centre in the Moynerghona refugee Camp, Bangladesh – the School in a Box helps displaced children to continue with their education.



Lions Clubs have provided winter clothing for 87 Syrian children. This means kitting out vulnerable children with jackets, trousers, fleeces, boots or strong shoes, scarf and a hat, protecting them from the cold.

Tragically, more than 880,000 children are severely malnourished and need immediate life-saving food. The incredible contribution of Lions Club members has meant that UNICEF can continue to be on the ground, providing life-saving services and supplies of clean water, life-saving food and vaccines which are helping to keep children safe from the effects of drought and conflict in South Sudan, Somalia, Ethiopia, Kenya and Uganda. The Lions gift provided

## Multiple District MD105 Foundation

Reg No 1164711

emergency water and hygiene kits for 360 families affected by the food crisis.

The Lions Clubs donation to the Yemen emergency enabled UNICEF to purchase 20 toilet units which helped to promote dignity, hygiene and crucially, helped the spread of diseases like diarrhoea, dysentery, hepatitis A, and typhoid, as well as cholera



With the Warm Winterisation project, Lions Clubs monies has purchased blankets for 780 babies and children to keep them protected from the harsh winter.

The Lions Clubs donation has enabled 20 full emergency supply kits to help Syrian children. Each one includes: medicines, water safety kits, clothing, and other essential relief items.

The Lions Clubs gift to the Children's General Fund enables Unicef to develop new ways to reach the children most in need. Innovation is vital to improving the state of the world's children. The speed at which global problems, from disease outbreaks, to the global refugee crisis, to millions of out-of-school children, they all disrupt the lives of children around the world and this is growing.

## Reserves policy

The reserves of the Charity are held in restricted funds or funds awaiting the Trustees decision for their disposal. The Trustees consider that the trust should build and maintain a level of reserves equivalent to a 75% of the previous 3 years expenditure

## Risk management

The Trustees have examined the major strategic and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to minimise these risks. As part of this process, the District has appointed officers to ensure the District's compliance with legislation concerning the protection of vulnerable persons, and maintain a preview of its insurance policies.

## Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in [England & Wales/Northern Ireland] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP 2015 (FRS 102); make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements have been followed, subject to any material departures disclosed and explained in the financial statements;

Multiple District MD105 Foundation

Reg No 1164711

- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the Trustees on the 14th January 2019 and signed on their behalf by:

Thomas Berry  
Treasurer

Multiple District MD105 Foundation

Reg No 1164711

Independent examiners report to the Trustees of the Multiple District Foundation (REG NO: 1164711) for the Year Ended 30<sup>th</sup> June 2018

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30 June 2018 which are set out on pages 5 to 11.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view' which is not a matter considered as part of an independent examination.

Duncan Cochrane-Dyet FCA  
MHA MacIntyre Hudson Chartered Accountants  
71 New Dover Road  
Canterbury  
Kent CT1 3DZ

Date: 14th January 2019

Multiple District MD105 Foundation

Reg No 1164711

## Statement of Financial Activities

(Including an Income and Expenditure Account)

FOR THE YEAR ENDED 30 June 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Income from:					
Donations and voluntary income	2	78,647	159,786	238,433	299,085
Investment income	3	267	-	267	167
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		78,914	159,786	238,700	299,252
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	4	10,191	254,982	265,173	210,219
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		10,191	254,982	265,173	210,219
		<hr/>	<hr/>	<hr/>	<hr/>
Net income / (expenditure)		68,723	(95,196)	(26,473)	89,033
Transfers between funds		(35,347)	35,347	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		33,376	(59,849)	(26,473)	89,033
Reconciliation of funds					
Total funds brought forward		55,500	468,268	523,768	434,735
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		88,876	408,419	497,295	523,768
		<hr/>	<hr/>	<hr/>	<hr/>

Multiple District MD105 Foundation

Reg No 1164711

BALANCE SHEET

AS AT 30 JUNE 2018

	Notes	£	2018 £	2017 £
Current assets				
Debtors	8	30,000	-	
Current Account		144,861	187,312	
Deposit Account		<u>324,834</u>	<u>337,416</u>	
Total assets		499,695	524,728	
Less: Creditors	9	<u>(2,400)</u>	<u>(960)</u>	
			497,295	523,768
Total Net Assets			<u>497,295</u>	<u>523,768</u>
Funds				
General funds	11		117,876	55,500
Restricted funds	10		379,419	468,268
			<u>497,295</u>	<u>523,768</u>

The notes on pages 7 to 11 form part of these financial statements

Approved by the trustees on the  
...14th January 2019 on their behalf by:

Thomas Berry  
Treasurer



Multiple District MD105 Foundation

Reg No 1164711

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

### 1. Accounting Policies

#### a) Basis of Accounting

Lions Club International MD 105 Foundation is an incorporated charitable organisation registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities is the distribution of donations made to the Fund by member Lions Clubs of District 105.

The charity constitutes a public benefit entity as defined by FRS 102. 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 Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on an on going concern basis under the historic cost convention, modified to include certain items at fair value. The financial statements are presented in sterling and rounded to the nearest £

The significant accounting policies are set out below. These policies have been consistently applied to all the years presented unless otherwise stated

#### b) Income recognition

Investment income is recorded when receivable

Donations from Member Lions Clubs of Clubs International are recorded as received from the source donors on a cash basis. Donations paid out are recorded on the basis of the irrevocable commitment of the requirement of the Trustees to make the payment. The Multiple District 105 does not have contractually binding agreements for the level of donations that it makes.

#### c) Expenditure

All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

A liability will be recognised when the charity has a legal or constructive obligation. A constructive obligation arises where the charity has indicated to a third party that it will undertake certain responsibilities and as a result of these, the charity has created a valid expectation to these third parties that it will discharge these responsibilities.

#### d) Unrestricted Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes

#### e) Restricted Funds

Restricted funds include income received where the donor has specified a particular purpose and a separate fund has therefore been created.

Multiple District MD105 Foundation

Reg No 1164711

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2018

## 1. Accounting Policies

f) Cash at Bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

g) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements.

## 2 Donations and voluntary income

	Unrestricted funds	Restricted funds	30 June 2018	30 June 2017
	£	£	£	£
Youth programmes	-	15,156	15,156	45,200
Community projects	-	42,775	42,775	55,875
International projects	-	50,051	50,051	35,879
Health and community grants	-	18,697	18,697	48,823
Community disaster relief	-	13,858	13,858	11,914
International disaster relief	-	3,830	3,830	78,669
Lions club donations	-	15,419	15,419	22,650
1-2-4 LCIF Loomba	-	-	-	75
Other donations	7,647	-	7,647	-
Legacy income	71,000	-	71,000	-
	<u>78,647</u>	<u>159,786</u>	<u>238,433</u>	<u>299,085</u>

Of the total income of £299,085 in the year 2017, £251,299 was attributable to restricted funds and £47,786 was attributable to unrestricted funds.

Multiple District MD105 Foundation

Reg No 1164711

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2018

## 3 Investment Income

	30 June 2018	30 June 2017
	£	£
Bank interest receivable	<u>267</u>	<u>167</u>

Investment income was wholly attributable to unrestricted funds for the current and previous year.

## 4 Charitable Activities

	Unrestricted funds	Restricted funds	30 June 2018	30 June 2017
	£	£	£	£
<b>Direct costs:</b>				
Youth programmes	3,040	22,238	25,278	40,638
Community projects	990	55,577	56,567	25,771
International projects	-	36,233	36,233	58,402
Health and community grants	1,000	72,970	73,970	21,294
Community disaster relief	-	20,000	20,000	2,051
International disaster relief	-	8,214	8,214	49,509
Lions club donations	-	(250)	(250)	11,488
1-2-4 LCIF Loomba Grants	-	40,000	40,000	-
<b>Support costs:</b>				
Bank charges	249	-	249	107
Miscellaneous	36	-	36	-
Governance costs (see note 5)	4,876	-	4,876	960
	<u>10,191</u>	<u>254,982</u>	<u>265,173</u>	<u>210,219</u>

In the year 2017, £196,096 of the above costs were attributable to restricted funds and £14,123 were attributable to unrestricted funds.

Multiple District MD105 Foundation

Reg No 1164711

## 5 Governance costs

	Unrestricted funds	Restricted funds	30 June 2018	30 June 2017
	£	£	£	£
Independent examination fee:				
- Independent examination	2,400	-	2,400	960
- Other services	2,476	-	2,476	-
	<u>4,876</u>	<u>-</u>	<u>4,876</u>	<u>960</u>

## 6 Trustees and key management personnel remuneration and expenses

No trustees received any remuneration or reclaimed any expenses during the year (2017: £Nil).

No members of key management personnel received any remuneration during the year. The Charity considers its key management personnel to comprise the Trustees.

## 7 Taxation

The Foundation is a registered charity and therefore is not subject to taxation

## 8 Debtors

	30 June 2018	30 June 2017
	£	£
Other debtors	<u>30,000</u>	<u>-</u>

## 9 Creditors

**9 Creditors**

	30 June 2018	30 June 2017
	£	£
Independent examiners fee	<u>2,400</u>	<u>960</u>

## 10 Restricted Funds

	Balance as at 01 07 2017 £	Incoming resources £	Outgoing resources £	Transfers between funds £	Balance as at 30 06 2018 £
Youth fund	18,407	15,156	22,238	-	11,325
Community fund	51,576	42,775	55,577	2,322	41,096
International fund	18,021	50,051	36,233	-	31,839
Health fund	78,185	18,697	72,970	4,025	27,937
Community disaster fund	109,395	13,858	20,000	-	103,253
International disaster fund	91,331	3,830	8,214	-	86,947
Lions club donations	1,217	15,419	(250)	-	16,886
1-2-4 LCIF/Loomba Fund	100,135	-	40,000	-	60,135
	468,268	159,786	254,982	6,347	379,419

- a) The Youth Fund This Fund holds funds to benefit youth Programmes awaiting distribution by the Trustees.
- b) Community Funds The community fund includes donations and legacies made in support of the Lions community projects,
- c) International Fund This fund includes donations and legacies made in support of the Lions International projects, and International Appeals within the Lions Clubs International MD105. It provides funds to support projects to provide for Street children, Clean water and the preservation of sight. The Fund also holds funds to benefit International Programmes awaiting distribution by the Trustees.
- d) Health Fund This fund includes donations and legacies made in support of the community partnerships, within the Lions Clubs International MD105. It provides funds supporting Medicalert Special Olympics (GB) the English Federation of Disability Sport, Marie Curie, Speech and Hearing Projects.
- e) Community Disaster Fund This fund has been established so that the Charity can act quickly when disasters occur within England, Wales, Scotland and Ireland. Funds raised will be used to help provide the right kind of support to those in need as swiftly as possible. Last year, the Charity completed the separation of the two disaster funds.
- f) International Disaster Fund This fund has been established so that the Charity can act quickly when disasters occur through the world. Funds raised will be used to help provide the right kind of support to those in need. These funds will be used to help deal with disasters around the world. The aim is to assist those in need as swiftly as possible
- g) 1-2-4 Loomba Foundation Fund. This fund is a programme developed by the MD105 Foundation in a partnership with the Loomba Foundation, and The Lions Clubs International Foundation. It is planned to provide sewing machines, training and support to families in the Indian sub-continent.

Multiple District MD105 Foundation

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## 11 Unrestricted Funds

<b>Unrestricted funds</b>	<b>Balance as at 01 07 2017 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers between funds</b>	<b>Balance as at 30 06 2018 £</b>
<b>Designated funds</b>					
Training fund	-	-	-	9,000	9,000
Kor le Blu	-	-	-	10,000	10,000
Brain tumour research	-	-	-	10,000	10,000
	-	-	-	29,000	29,000
General funds	55,500	78,914	10,191	(35,347)	88,876
	55,500	78,914	10,191	(6,347)	117,876

- a) The General Fund Includes donations and legacies made principally to support projects which cannot be classified within the Trust's main headings. It also includes funds for which have been donated in advance of any designation or restriction applied by or notified to the Trustees.

## 12 Analysis of net assets between funds

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Cash at bank	120,276	379,419	499,695
Creditors	(2,400)	-	(2,400)
	117,876	379,419	497,295

Lions Clubs International

A Gift for Living

Annual accounts

and Trustees Report

Year Ending

30<sup>th</sup> June 2018

# **Lions Clubs International A Gift for Living**

## **TRUSTEES' REPORT for the year ended 30 June 2018**

### **Legal and Administrative Details**

**Status:** The Trust was created under a Declaration of Trust dated 1 June 1998 and duly registered under registration number 1070418

**Trustees:** Philip C Nathan (Chairman)  
David Firth  
John Bush (Secretary/Treasurer)  
Geoffrey Leeder  
Phillip Goodier  
David Seager

The power of appointing Trustees is vested in the Council of Governors of Lions Clubs International Multiple District 105.

**Correspondent:** John Bush, Holly House, 51 Northampton Road, Market Harborough, Leics. LE16 9HB

**Objects of The Charity:** For any purpose which is charitable according to the law of England and Wales but which is of the Charity an International nature.

**Investment powers:** In any investments authorised by law for the investment of trust funds.

**Main Bankers:** Barclays Bank PLC, Louth, East Lines Group.

**Independent Examiner:** Berry Accountants, Bowden House, Market Harborough.

### **Activities and Achievement review**

There is an on-going project to provide two beds for the Gynaecology department of a hospital in Sarajevo. The appeal for funds has been refreshed with some success.

The charity has been successful in sourcing a financial sponsor for a dental chair and, equipment will be provided by the charity Dentaaid and has a value of circa £3000. Government has promised local dentist practitioner support in the area of responsibility but request another local school for younger children with intellectual disability is also serviced. This will mean 300 children that previously had no dental welfare. We are seeking UK practitioners to volunteer personal time to ensure the programmes success. Transportation will be provided from UK to Sarajevo by the same financial sponsor. The trustees are currently investigating the route into Sarajevo and the British Embassy is attempting to assist.

During the year a further 10 reconditioned laptops were provided for the school for Intellectual Disability in Sarajevo.

Funds were provided to purchase a CNC machine for carpentry and wax melting furnace to allow for the school to continue producing candles and wooden articles to assist some degree of self support for their funding.

The next project will hopefully enable the charities attention to focus on replacing broken equipment in the sewing and weaving area.

Spot cameras which enable remarkable sight examinations are currently in the process of being purchased in the UK by Lions clubs. It is the intention of the trustees to enable all attendees at the school to have an eye examination, the programme to be supported with government approval and attended by a local eye specialist.

There are numerous requests for equipment and support which will be considered subject to funding being sourced.

As ever - my gratitude to the Trustees for their on-going support.

**The Trustees remain very much aware of their responsibility to make prudent decisions.**



## Reserves Policy

Funds held by the Charity are modest and for immediate use.

### Trustees' Responsibilities

Under the Charities Act 1993, the Trustees are required to prepare a statement of accounts for each financial year which

**gives a true and fair view of the state of affairs of the charity at the end of the financial year and of the incoming resources and application of resources in the year. In preparing the statement, the Trustees are required to:**

- ♦ select suitable accounting policies and apply them consistently;
- ♦ 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 statement of accounts.
- ♦ prepare the financial statements 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 at that time and to enable the Trustees to ensure that any statement of account prepared by them complies with the regulations under section 42(1) of the Charities Act 1993. They 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 have complied with their responsibilities under section 4 of the 2006 Charities Act to provide for the public benefit by providing humanitarian services to residents and professionals in the former Yugoslavia.

The Trustees have in place procedures to ensure that any new trustee is aware of their responsibilities as a trustee and are given a comprehensive overview of the activities of the charity.

The Trustees share their responsibilities with a sub-committee of which all Trustees are members. This sub-committee includes Lions aware of the objectives of the charity as well as personnel from the charities that they support. All decisions are confirmed by a separate meeting of the Trustees either in person or by email.

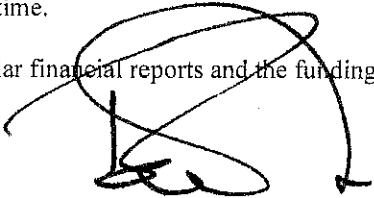
The charity works closely with another charity named MCAI (previously known as Child Advocacy International.) MCAI are active in the areas that GFL wish to work and provide local services to support the objectives of GFL. MCAI provide budgeted proposals for the work that is required in the territory and GFL approve those parts that are within their scope and finances, provide funding and receive regular reports on the progress of the projects.

The Trustees ensure that all projects are properly funded prior to commitment and make no commitments that cannot be so funded. In this way the Trustees are confident that the risks involved are kept to a minimum.

Funding of Gift for Living is provided by individual Lions Clubs through their own fundraising activities. Grants are also received from Lions Club International Foundation on a project by project basis. Other individual and corporate donations are received from time to time.

The Trustees receive regular financial reports and the funding requirements are matched with the obligations to others.

*John Bush*



31/01/19

Approved by the Trustees on  
and signed on their behalf by John Bush (Trustee)

# Lions Clubs International A Gift For Living

## Independent Examiner's Report to the Trustees

I report on the accounts of the Trust for the year ended 30 June 2018, which are attached, and which consist of a Statement of Financial Activities, a Balance Sheet and Notes.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is any responsibility to :

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention.

To the fullest extent permitted by law, I do not assume or accept responsibility to anyone other than the Trustees for our examination work or for this report.

### Basis of independent examiner's report

My 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 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 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:

1. that gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act; and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Adrian C Neal BA (Hons) FCA  
Berry Accountants Ltd  
Bowden House  
36 Northampton Road  
Market Harborough  
Leicestershire  
LE16 9HE

18 April 2019

# Lions Clubs International A Gift for Living

Statement of Financial Activities for the period ended 30 June 2018

2017

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£			
<b>Incoming Resources</b>							
Donations etc.	2	15342.14		15342.14	3,109	0	3,109
Refugee Support - Bosnia	2	0.00		0.00	0	50	50
Investment income	2	2.20		2.20	1	0	1
<b>Total incoming resources</b>		<b>15344.34</b>	<b>0.00</b>	<b>15344.34</b>	<b>3,110</b>	<b>50</b>	<b>3160</b>
<b>Resources expended</b>							
Charitable expenditure							
Costs of activities in furtherance of the objects of the charity:							
Equipment and Project costs	3	9080.81		9080.81	7,000	0	7,000
Management and Administration	4	3790.00		3790.00	3,361	0	3,361
<b>Total resources expended</b>		<b>12870.81</b>	<b>0.00</b>	<b>12870.81</b>	<b>10,361</b>	<b>-</b>	<b>10361</b>
<b>Net incoming resources</b>							
Net income for the period		<b>2473.53</b>	<b>0.00</b>	<b>2473.53</b>	<b>(7,251)</b>	<b>50</b>	<b>(7,201)</b>
Fund balances brought forward		9986.40	13647.00	23633.40	17,238	13597	30,835
<b>Total funds 30 June 2018</b>		<b>12459.93</b>	<b>13647.00</b>	<b>26106.93</b>	<b>9,987</b>	<b>13647</b>	<b>23,634</b>

## Balance Sheet as at 30 June 2018

<b>Current Assets</b>							
Cash Reserve	4418.11						
Cash at Bank	6+7 21928.82	12699.93	13647.00	26346.93	10,226	13647	23,873
	26346.93						
<b>Creditors: amounts falling due within one year</b>	5	-240.00		-240.00	- 240	0.00	240
<b>Net current assets and Net Assets</b>		<b>12459.93</b>	<b>13647.00</b>	<b>26106.93</b>	<b>9,986</b>	<b>13647</b>	<b>23,633</b>
<b>Funds</b>		<b>12459.93</b>	<b>13647.00</b>	<b>26106.93</b>	<b>9,986</b>	<b>13647</b>	<b>23,633</b>

Approved by the Board of Trustees on

and signed on its behalf by PDG Lion John Bush:

Trustee:

*[Signature]* 31/01/19  
*[Signature]* JOHN BUSH

Gift for LivingNotes to the Accounts for the period ended 30 June 2018**1 Accounting Policies**

- These Accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and follow the recommendations in the Accounting and Reporting by Charities: Statement of Recommended Practice issued in October 2000
- These Accounts are prepared in accordance with the Charities Acts 1993 to 2006
- The accounts are prepared on an Accruals basis.
- Bequests are accounted for as received and included against the current appeal.
- Liabilities for project costs are recognised as invoiced by our partners in the project
- Income is recognised as received and unless specifically designated is allocated to the current project.
- Expenditure is not allocated to individual appeals but deducted from Gross Receipts.

**2 Incoming Resources**

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>2017</u>		<u>Total</u>
				<u>Unrestricted</u>	<u>Restricted</u>	
<b>Donations</b>						
<b>Lions Districts</b>						0
105A	0.00		0.00	0.00		0
105BN	0.00		0.00	0.00		0
105BS	100.00		100.00			0
105C	800.00		800.00	0.00		0
105D	0.00		0.00			0
105E	0.00		0.00			0
105EA	5880.70		5880.70	760.33		760
105M	0.00		0.00	0.00		0
105NE	0.00		0.00	0.00		0
105SE	1400.00		1400.00	0.00		0
105SW	0.00		0.00	150.00	50.00	200
MD Appeal	0.00		0.00	0.00		0
Council of Governors	0.00		0.00	154.00		154
Personal Gifts	1161.44		1161.44	0.00		0
Surplus on Europa Forum	0.00		0.00	2045.00		2045
Bequest via Lions Charitable Trust	6000.00		6000.00	0.00		0
	15342.14	0.00	15342.14	3109.33	50.00	3159
 Investment income	2.20	0.00	2.20	1.00	0	1
<b>TOTAL</b>	2.20	0.00	2.20	1.00	0	1

**3 Equipment and Project Costs**

CNC Machine & Wax Furnace	10	7268.76		7268.76	0.00	0	0
Lap Tops for Sarajevo school.		1812.05		1812.05	7000.00	0	7000
		9080.81	0.00	9080.81	7000.00	0	7000

**4 Support Costs**

Independent Examiners Fee		240.00		240.00	240.00		240
Consultancy - Bosnia		3420.00		3420.00	3036.00		3036
Bank Charges		130.00		130.00	0.00		0
Storage				0.00	-5.00		-5
Web Site Design				0.00	0.00		0
		3790.00		3790.00	3271.00	0	3271
 Surplus(-Deficit)		2473.53	0.00	2473.53	-7160.67	50.00	-7111

**5 Creditors:**

Audit Fee	240.00			240.00
	<b>240.00</b>			<b>240.00</b>

6 In 2014/2015 £40,000 was received to support a Flood Appeal for Bosnia. There is £4022 unspent on this appeal.

7 In 2015/16 £9625 was received to support Refugees arriving in Bosnia. These funds are yet to be spent.

8 The Charity receives no donated goods or services apart from the time given by Lions as volunteers

9 The Charity has no employees

10 The CNC machine & Wax furnace were purchased to enable a group to continue making candles for sale to support themselves.

**REPORT OF THE DIRECTORS AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2018**  
**FOR**  
**LIONS M D 105 LIFESKILLS LIMITED**

LIONS M D 105 LIFESKILLS LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2018

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LIONS M D 105 LIFESKILLS LIMITED

COMPANY INFORMATION  
FOR THE YEAR ENDED 30TH JUNE 2018

DIRECTORS:

G P Goodier  
P C Nathan  
A P Pemberton  
Ms T Nickson

SECRETARY:

A P Pemberton

REGISTERED OFFICE:

257 Alcester Road South  
Kings Heath  
Birmingham  
West Midlands  
B14 6DT

REGISTERED NUMBER:

08031631 (England and Wales)

ACCOUNTANTS:

TLL Accountants  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

LIONS M D 105 LIFESKILLS LIMITED

REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 30TH JUNE 2018

The directors present their report with the financial statements of the company for the year ended 30th June 2018.

**PRINCIPAL ACTIVITY**

The principal activity of the company is to: promote the good health and education of individuals and organisations within the United Kingdom and overseas to prevent the misuse of alcohol, drugs and other substances.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1st July 2017 to the date of this report.

G P Goodier  
P C Nathan  
A P Pemberton

Other changes in directors holding office are as follows:

Ms T Nickson - appointed 16th April 2018

The company is limited by Guarantee and does not have share capital: the liability of each member is limited to £1.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

.....  
G P Goodier - Director

Date: .....



LIONS M D 105 LIFESKILLS LIMITED

INCOME STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2018

	Notes	2018 £	2017 £
TURNOVER		31,351	20,069
Cost of sales		<u>16,122</u>	<u>3,913</u>
GROSS PROFIT		15,229	16,156
Administrative expenses		<u>20,991</u>	<u>15,706</u>
		(5,762)	450
Other operating income		<u>20,028</u>	<u>2,641</u>
OPERATING PROFIT	4	14,266	3,091
Interest receivable and similar income		<u>1</u>	<u>1</u>
PROFIT BEFORE TAXATION		14,267	3,092
Tax on profit		<u>2,590</u>	<u>-</u>
PROFIT FOR THE FINANCIAL YEAR		<u><u>11,677</u></u>	<u><u>3,092</u></u>

The notes form part of these financial statements

BALANCE SHEET  
30TH JUNE 2018

	Notes	2018 £	2017 £
<b>CURRENT ASSETS</b>			
Stocks	6	15,967	12,170
Debtors	7	1,447	1,901
Cash at bank		18,328	6,618
		<u>35,742</u>	<u>20,689</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	4,036	660
		<u>31,706</u>	<u>20,029</u>
<b>NET CURRENT ASSETS</b>			
		<u>31,706</u>	<u>20,029</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		31,706	20,029
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	9,200	9,200
		<u>22,506</u>	<u>10,829</u>
<b>NET ASSETS</b>			
		<u>22,506</u>	<u>10,829</u>
<b>RESERVES</b>			
Retained earnings		22,506	10,829
		<u>22,506</u>	<u>10,829</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BALANCE SHEET - continued  
30TH JUNE 2018

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on ..... and were signed on its behalf by:

.....  
G P Goodier - Director

LIONS M D 105 LIFESKILLS LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2018

1. STATUTORY INFORMATION

Lions M D 105 Lifeskills Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Intellectual property rights are being amortised evenly over their estimated useful life of five years.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2017 - 1).

LIONS M D 105 LIFESKILLS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH JUNE 2018

4. OPERATING PROFIT

The operating profit is stated after charging:

	2018 £	2017 £
Intellectual property rights amortisation	-	200
	<u>          </u>	<u>          </u>

5. INTANGIBLE FIXED ASSETS

	Intellectual property rights £
<b>COST</b>	
At 1st July 2017 and 30th June 2018	1,000
	<u>          </u>
<b>AMORTISATION</b>	
At 1st July 2017 and 30th June 2018	1,000
	<u>          </u>
<b>NET BOOK VALUE</b>	
At 30th June 2018	-
	<u>          </u>
At 30th June 2017	-
	<u>          </u>

6. STOCKS

	2018 £	2017 £
Stocks	15,967	12,170
	<u>          </u>	<u>          </u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	1,447	368
Other debtors	-	1,533
	<u>          </u>	<u>          </u>
	1,447	1,901
	<u>          </u>	<u>          </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Tax	2,590	-
Other creditors	726	-
Accrued expenses	720	660
	<u>          </u>	<u>          </u>
	4,036	660
	<u>          </u>	<u>          </u>

LIONS M D 105 LIFESKILLS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH JUNE 2018

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE  
YEAR

	2018	2017
	£	£
Other creditors	<u>9,200</u>	<u>9,200</u>

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
LIONS M D 105 LIFESKILLS LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Lions M D 105 Lifeskills Limited for the year ended 30th June 2018 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Lions M D 105 Lifeskills Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Lions M D 105 Lifeskills Limited and state those matters that we have agreed to state to the Board of Directors of Lions M D 105 Lifeskills Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Lions M D 105 Lifeskills Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Lions M D 105 Lifeskills Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Lions M D 105 Lifeskills Limited. You consider that Lions M D 105 Lifeskills Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Lions M D 105 Lifeskills Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

TLL Accountants  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Date: .....

LIONS M D 105 LIFESKILLS LIMITED

TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2018

	2018		2017
	£	£	£
Sales		31,351	20,069
Cost of sales			
Purchases	8,892		3,499
Postages	1,109		414
Product development	6,121		-
	<u>16,122</u>		<u>3,913</u>
GROSS PROFIT		15,229	16,156
Administrative expenses			
Wages	12,658		12,326
General office expenses	1,306		219
Advertising	447		466
Travelling	2,355		1,215
Subsistence	117		108
Sundry printing	487		378
Sundry charges	756		134
Accountancy	720		660
Consultancy	2,145		-
Amortisation of intangible fixed assets			
Goodwill	-		200
	<u>20,991</u>		<u>15,706</u>
		(5,762)	450
Other operating income			
Grants and donations	20,000		2,244
Sundry income	28		397
	<u>(20,028)</u>		<u>(2,641)</u>
		14,266	3,091
Finance income			
Deposit account interest		1	1
NET PROFIT		<u>14,267</u>	<u>3,092</u>



**Lions Message  
in a  
Bottle Ltd  
Accounts**

**Year ended 30 June 2018**

**Registered Company Number:**

**10724130**

**Lions Message in a Bottle Ltd  
Statement of Financial Activities  
Year ended 30 June 2018**

**Registered Company Number: 10724130**

**Incoming Resources 2017 - 2018**

45,345.00

0.00

---

45,345.00

**Resources Used**

Operational Costs 7,691.52

Transport 3,067.20

Manufacture 33,181.44

Printed Material 653.00

Displays 804.80

---

**Total Resources Expended** 45,397.96

---

**Net Incoming Resources** -52.96

Sales

Interest

Creditors

**Total Incoming Resources**

---

Total Funds brought forward  
at 13 April 2017

15,560.76

Total Funds carried forward 15,507.80

No summary income and expenditure account has been prepared because this information is clearly identified in the above
----------------------------------------------------------------------------------------------------------------------------

**Registered Company Number: 10724130**

**Lions Message in a Bottle Ltd**  
**Balance Sheet**  
**As at 30 June 2018**

2,960.00  
12,547.80

**CURRENT ASSETS**

Debtors  
Bank

15,507.80

**CREDITORS** - falling due within 1 year

0.00

Other Creditors

0.00

**NET CURRENT LIABILITIES**

15,507.80

**TOTAL ASSETS LESS LIABILITIES**

15,507.80

Represented by:

**UNRESTRICTED FUNDS**

15,507.80

The financial statements were approved and authorised for issue by The Directors on xx xxxxx 2018 and were signed on its behalf by:

Philip Goodier .....

**LIONS CLUBS INTERNATIONAL MD105**  
**SIGHT CONSERVATION PROGRAMME**  
**“LIONS SIGHT SAVERS”**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDING 30<sup>TH</sup> JUNE 2018**

**LIONS CLUBS INTERNATIONAL MD105  
SIGHT CONSERVATION PROGRAMME**

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3	Legal and administrative information
4-5	Trustees Report
6	Independent Examiners Report
7	Statement of Financial Activities
8	Balance Sheet
9-11	Notes forming part of the financial statements

**LIONS CLUBS INTERNATIONAL MD105**

**SIGHT CONSERVATION PROGRAMME**

**LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees            Balvinda Singh Sokhi MBE  
                         Patrick Hamblin  
                         Rizvi Rawoof  
                         David Firth

Secretary           David Firth

Charity Officers    Lions Sight Savers  
                         35 Perrymount Road  
                         Haywards Heath  
                         West Sussex  
                         RH16 3BW

Independent  
Examiner           Peter Baker FCA  
                         19 Studland Park  
                         Westbury  
                         Wiltshire  
                         BA13 3HQ

Bankers            HSBC  
                         40 South Road  
                         Haywards Heath  
                         West Sussex  
                         RH16 3AR

**LIONS CLUBS INTERNATIONAL MD105  
SIGHT CONSERVATION PROGRAMME**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDING 30<sup>TH</sup> JUNE 2018**

The trustees present their report along with the financial statements of the charity for the year ended 30<sup>th</sup> June 2018. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charities 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 £51,633 to £86,660. Direct charitable expenditure has increased to £82,300.

The charity continues to receive donations which are designated to support a Million Miracles cataract surgery in Asia and Africa. These designated amounts are paid to Sightsavers at appropriate times, totalling £82,300 in the current year.

**Voluntary assistance received**

Sightsavers provides all administration for the charity free of charge.



D Firth  
Trustee

**LIONS CLUBS INTERNATIONAL MD105  
SIGHT CONSERVATION PROGRAMME**

**TRUSTEES' REPORT  
FOR THE YEAR ENDING 30<sup>TH</sup> JUNE 2018**

**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 6<sup>th</sup> December 2018 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 30<sup>TH</sup> JUNE 2018**

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 charities 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.

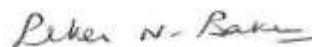
**Basis of independent examiner's report**

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.



**Peter. N. Baker FCA**



**LIONS CLUBS INTERNATIONAL MD105**  
**SIGHT CONSERVATION PROGRAMME**  
**FOR THE YEAR ENDING 30<sup>TH</sup> JUNE 2018**

		2018		2017
<b>Incoming resources</b>	<b>Notes</b>	Restricted		
Donations	2	86,660		35,027
Investment income	3	<u>8</u>		<u>5</u>
Total Incoming resources		<u>£86,668</u>	-	<u>£35,032</u>
<b>Resources expended</b>				
Charitable activities	4	82,300		51,000
Governance costs	5	-		-
Total resources expended		<u>£82,300</u>	=	<u>£51,000</u>
Net movement in funds for the year		4,368	-	(15,968)
Total funds brought forward	α	10,216		<u>26,184</u>
				-
Total funds carried forward		<u>£14,584</u>		<u>£10,216</u>

There were no recognized gains or losses for 2018 or 2017 other than those included in the Statement of Financial Activities

**LIONS CLUBS INTERNATIONAL MD105**  
**SIGHT CONSERVATION PROGRAMME**  
**BALANCE SHEET AT 30 JUNE 2018**

	<b>Notes</b>	<b>2018</b>	<b>2017</b>
<b>Current Assets</b>			
Cash at bank and in hand		14,584	10,216
Creditors : amounts falling due within one year	6	-	-
Net Assets		14,584	10,216
<b>Funds</b>			
Total Funds		£14,584	£10,216

Approved by the trustees on the 6<sup>th</sup> December 2018 and signed on their behalf



D Firth  
Trustee

**LIONS CLUBS INTERNATIONAL MD105**  
**SIGHT CONSERVATION PROGRAMME**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 30<sup>TH</sup> JUNE 2018**

**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 accruals 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.

**LIONS CLUBS INTERNATIONAL MD105**  
**SIGHT CONSERVATION PROGRAMME**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**2 DONATIONS**

	<b>2018</b>	<b>2017</b>
Comprehensive Eye Services	£86,660	£35,027

All donations are made by Lions Clubs situated in the British Isles

**3 INVESTMENT INCOME**

Bank Interest	<u>£8</u>	<u>£5</u>
---------------	-----------	-----------

**4 CHARITABLE ACTIVITIES**

Restricted-Comprehensive Eye Services	£82,300	£51,000
---------------------------------------	---------	---------

**5 GOVERNANCE COSTS**

Nil Nil

**6 CREDITORS : amounts falling due within one year**

Accrued expenses	Nil	Nil
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**LIONS CLUBS INTERNATIONAL MD105**  
**SIGHT CONSERVATION PROGRAMME**  
**NOTES TO THE FINANCIAL ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2018</b>	<b>2017</b>
<b>7 FUNDS</b>		
Restricted Funds		
Reserves at 1 <sup>st</sup> July 2017	10,216	26,184
Net incoming resources for year	4,368	(15,968)
Transfer from unrestricted funds	-	-
Reserves at 30 <sup>th</sup> June 2018	£14,584	£10,216

**LIONS CLUBS INTERNATIONAL**

**MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2018**

**LIONS CLUB INTERNATIONAL**

**MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292**

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**MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292**

**LEGAL AND ADMINISTRATIVE DETAILS**

---

**Trustees**

Youth Co-ordinator	Corinne Ashburner
Young Ambassadors Officer	Catherine Kendall
Youth Exchange and Youth Camps Officer	Keith Mates
Charities Treasurer	Thomas Berry

**Principal office**

27 Pritchard Drive  
Hawkinge, Folkestone  
Kent  
CT18 7QH

**Bankers**

CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	Lloyds Bank Ltd Market Harborough Branch (309547) BX1 1LT
----------------------------------------------------------------------------------------	-----------------------------------------------------------------

**Independent examiner**

D Cochrane-Dyet (FCA)  
MHA MacIntyre Hudson  
Chartered Accountants  
71 New Dover Road  
Canterbury  
Kent  
CT1 3DZ



**MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292****TRUSTEES REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

---

The Trustees are pleased to present their report and financial statements of the charity for the year ended 30 June 2018.

**Constitution and objects**

The Lions Clubs International District 105 Youth Activities Trust is a registered charity, registered charity number 287292.

The objects of the Trust Fund are to distribute donations made by the members of Lions Clubs of Multiple District 105 British Isles and Ireland, Lions Clubs International, Lions Clubs International Foundation, Lions Clubs from other districts and other organisations. The collection and distribution of donations is monitored by the Trustees and Multiple District Officers.

Multiple District Officers are appointed annually by the Council of Governors of Lions Clubs International MD105 British Isles and Ireland.

**Public Benefit**

The Trust continues to operate to the public benefit both in the United Kingdom and Internationally either through direct grants or in partnership with other Charities. The Trustees confirm that they have complied with Section 4 of the Charities Act 2011 in having due regard for the Charity Commission's general guidance on public benefit.

**Grant making policies**

The charity supports projects and charities which fall within its charitable objects. It has a particular focus on helping youth providing facilities in the interests of physical and social welfare to benefit young people at a local, national and international level. The trustees have discretion as to who benefits from the charity's support and review their grant-making policies and appeals every year. Some grants are committed for a number of years in advance (funds permitting). The scale and level of any donation to the Charity by an individual Lions Club is determined by the members of that Club.

**Organisation of the charity**

The Trustees who have served during the year are set out on page 1. The Trustees are appointed by the Multiple District under the terms of the Deed of Trust. Trustee meetings are held periodically during the year. The Trustees amount of remuneration or expenses received during the year was £Nil (2017 - £Nil).

**Achievements and performance**

The Lions of the United Kingdom make a donation of £4.00 a member to the Lions Youth Trust and as can be seen from these accounts these regular annual donations are rebuilding the Trust, although with increasing costs, it will necessary to consider an increase in this sum within the near future.

The Trust has also financed and promoted a Young Ambassadors programme with entrants from the United Kingdom together with supporting a Young Leaders in Service Programme and supporting our LEO's activities. The Trust supported and organised a successful Youth exchange program for over 40 young people from across the world. We are planning a similar programme of activities for the coming year.

**Financial review**

During the year ended 30 June 2018, gross income received aggregated £38,014 (2017 - £41,115); Gross expenditure aggregated £40,103 (2017 - £33,562). As shown in the statement of financial activities on page 5, the overall deficit for the year amounts to £2,089 (2017: surplus of £7,553).

**MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292****TRUSTEES REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

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**Reserves policy**

The reserves of the Charity are held in restricted funds or funds awaiting the Trustees decision for their disposal. The Trustees consider that the trust should build and maintain a level of reserves equivalent to 75% of the previous 3 years expenditure allowing for the Trust to commit to the financing of three years Youth Camps.

**Risk management**

The Trustees have examined the major strategic and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to minimise these risks. As part of this process, the District has appointed officers to ensure the District's compliance with legislation concerning the protection of vulnerable persons, and maintain a preview of its insurance policies.

**Trustee's responsibilities in relation to the financial statements**

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Deed of Trust. 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.

Approved by the Trustees on 14/01/2019 and signed on their behalf by:

Thomas Berry  
Charities Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LIONS CLUB  
INTERNATIONAL MULTIPLE DISTRICT 105 YOUTH ACTIVITIES TRUST FOR THE YEAR  
ENDED 30 JUNE 2018**

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I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30 June 2018 which are set out on pages 5 to 11.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

**D Cochrane-Dyet FCA  
MHA MacIntyre Hudson  
Chartered Accountants  
71 New Dover Road  
Canterbury  
Kent CT1 3DZ**

Date: 14/01/2019

## MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Including an Income and Expenditure Account)**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	Notes	Unrestricted funds £	Endowment Funds £	Total 2018 £	Total 2017 £
<b>Income from:</b>					
Donations and voluntary income	3	37,949	-	37,949	40,942
Investment income	2	16	49	65	173
<b>Total income</b>		37,965	49	38,014	41,115
<b>Expenditure on:</b>					
Charitable activities	4	40,103	-	40,103	33,562
<b>Total expenditure</b>		40,103	-	40,103	33,562
<b>Net income / (expenditure)</b>		(2,138)	49	(2,089)	7,553
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		(2,138)	49	(2,089)	7,553
<b>Reconciliation of funds</b>					
Total funds brought forward		84,816	32,232	117,048	109,495
<b>Total funds carried forward</b>		82,678	32,281	114,959	117,048

## MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292

BALANCE SHEET  
AS AT 30 JUNE 2018

	Notes		2018 £	2017 £
<b>Non Current assets</b>				
Investments (Scottish Widows)			37,580	37,536
<b>Current assets</b>				
Cash at bank and in hand		78,325	80,467	
Debtors	8	<u>14</u>	<u>9</u>	
		78,339	80,476	
Less: Creditors	9	<u>(960)</u>	<u>(964)</u>	
			77,379	79,512
<b>Total Net Assets</b>			<u>114,959</u>	<u>117,048</u>
<b>Funds</b>	10			
Permanent Endowment		32,281	32,232	
General Funds		<u>82,678</u>	<u>84,816</u>	
<b>Total Charity Funds</b>			<u>114,959</u>	<u>117,048</u>

The notes on pages 7 to 11 form part of these financial statements

Approved by the trustees on 14/01/2019 and signed on their behalf by:

Thomas Berry

Treasurer

**MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

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**1 Accounting policies****a) General information and basis of preparation**

Lions Club International is an unincorporated charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities is the distribution of donations made to the Fund by member Lions Clubs of District 105.

The charity constitutes a public benefit entity as defined by FRS 102. 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 Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historic cost convention, modified to include certain items at fair value. The financial statements are presented in sterling and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b) Income recognition**

Investment income is recorded when receivable.

Donations from Member Lions Clubs of Clubs International are recorded as received from the source donors on a cash basis. Donations paid out are recorded on the basis of the irrevocable commitment of the requirement of the Trustees to make the payment. The Multiple District 105 does not have contractually binding agreements for the level of donations that it makes.

**c) Expenditure**

All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice.

A liability will be recognised when the charity has a legal or constructive obligation. A constructive obligation arises where the charity has indicated to a third party that it will undertake certain responsibilities and as a result of these, the charity has created a valid expectation to these third parties that it will discharge these responsibilities.

**d) Unrestricted funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**e) Restricted funds**

Restricted funds include income received where the donor has specified a particular purpose and a separate fund has therefore been created.

## MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**1 Accounting policies****f) Designated funds**

Designated funds have been set up by the Trustees for the benefit of the causes supported by the charity.

**g) Endowment fund**

A restricted endowment fund was set up in appreciation of Burt Mason, an International President of Lions Clubs International. Both the endowment and the interest may be used if felt justified by the Trustees.

**h) Cash at bank**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**j) Judgements and key sources of estimation uncertainty**

The charity made no key judgements or estimates during the process of preparing the financial statements.

**2 Investment income**

	2018	2017
	£	£
Bank interest receivable	65	173

For the current year £49 (2017 - £102) of interest receivable is attributable to the endowment fund, whilst £16 (2017 - £71) is attributable to unrestricted funds.

**3 Donations and voluntary income**

	Unrestricted funds £	Total 2018 £	Total 2017 £
General Fund	2,926	2,926	-
John Hunt Memorial Fund	5,000	5,000	-
Youth Fund	20,123	20,123	33,444
Young Ambassadors	4,134	4,134	3,749
Youth Camp	200	200	-
Youth Exchange and transport	5,566	5,566	3,749
	37,949	37,949	40,942

All of the above donations and voluntary income were attributable to unrestricted funds for the current and previous accounting year.

## MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

<b>4 Charitable activities</b>	<b>Unrestricted funds</b>	<b>Total 2018</b>	<b>Total 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	318	318	706
Youth Fund	1,870	1,870	753
Young Ambassadors	16,396	16,396	13,859
Youth Camp	13,035	13,035	13,000
Youth Exchange and transport	7,072	7,072	3,726
<b>Support costs:</b>			
Bank charges	120	120	80
Governance costs (see note 5)	1,292	1,292	1,438
	<b>40,103</b>	<b>40,103</b>	<b>33,562</b>

All of the above costs were attributable to unrestricted funds for the current and previous financial year.

<b>5 Governance costs</b>	<b>Unrestricted funds</b>	<b>Total 2018</b>	<b>Total 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Consultancy Fees	360	360	-
Independent examination fee	932	932	1,438
	<b>1,292</b>	<b>1,292</b>	<b>1,438</b>

All above governance costs are wholly attributable to unrestricted funds for the current and previous year.

**6 Trustees and key management personnel remuneration and expenses**

No trustees received any remuneration or reclaimed any expenses during the year (2017: £Nil).

No members of key management personnel received any remuneration during the year. The Charity considers its key management personnel to comprise of the Trustees.

**7 Taxation**

The Trust is a registered charity and therefore is not subject to taxation.

<b>8 Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Accrued income	14	9

£12 (2017: £7) of the accrued interest is attributable to the endowment fund, and £2 (2017: £2) attributable to unrestricted funds.

<b>9 Creditors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Independent examiners fee	960	964



## MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

10 Funds	Balance as at 01 07 17 £	Incoming resources £	Outgoing resources £	Transfers between funds	Balance as at 30 06 18 £
<b>Unrestricted:</b>					
General Fund	414	2,942	1,730	44,460	46,086
<b>Designated:</b>					
Youth Fund	68,178	20,123	1,870	(86,431)	-
Young Ambassadors	2,675	4,134	16,396	11,809	2,222
Youth Camp	8,378	200	13,035	5,685	1,228
Youth Transport	3,993	-	-	(874)	3,119
Youth Exchange	1,178	5,566	7,072	875	547
Youth Fund Reserve	-	-	-	24,476	24,476
John Hunt Memorial Fund	-	5,000	-	-	5,000
<b>Endowment:</b>					
Burt Mason Bursary	32,232	49	-	-	32,281
	117,048	38,014	40,103	-	114,959

**Youth Trust Programmes**

- a) **Youth and General** - Donations to the Youth Trust are received into the Youth Fund and are designated by the Trustees to fund the various programmes of the Trust. The General fund covers some of the costs of the Young Leaders in service programmes, and may provide leaflets and other materials to be used by the Trust in support of its objectives. The Trustees made the decision to close the designated fund and transfer the balance to the general fund.
- b) **Young Ambassadors** - The aim of this programme which operates throughout Europe, is to recognise, encourage and support young people who are actively involved in the welfare of the community. In previous years, candidates have been involved in helping the young and older people, able, disabled and disadvantaged. Candidates have also organised projects in conservation, crime prevention, hospital radio and promoting healthier lifestyles.
- c) **Youth Camps & Youth Exchange** - is a programme committed to broadening the international awareness among young people worldwide. The programme emphasises the value of community life and sharing in a different country giving young people through learning and experience an enhanced international understanding and awareness.
- d) **Young Transport** - is a programme that provides funds for the travel of attendees at the Youth camp and between their hosts within the United Kingdom and Ireland. Transfers from this fund to the Youth Camp & Youth Exchange funds are in respect of the transportation of young people on the youth exchange programme.
- e) **Youth Fund Reserve** - following closure of the Youth and general designated fund, all income received for youth projects in general are now recognised as general fund income. The Youth Fund Reserve has been created to ringfence a surplus in reserves that is available to fund shortfalls on future Youth projects.
- f) **John Hunt Memorial Fund** - is an unrestricted fund set up in appreciation of a donation received in memory of John Hunt, a past district governor of Lions Clubs International. The Trustees have chosen to ringfence the donation to fund the support and development of young people.

## MULTIPLE DISTRICT 105 Youth Activities Trust REG NO: 287292

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**10 Funds (continued)**

Transfers were made from the Youth Fund to the Young Ambassadors and Youth Camp Funds amounting to £5,987 and £5,685 respectively, to allocate funding for specific youth projects as agreed by the Trustees.

A transfer was made from the General Fund to the Young Ambassadors fund amounting to £5,822 to fund an excess of expenditure over income on this project.

A transfer was made from the general fund to the Youth Fund Reserve amounting to £24,476 to put aside excess reserves available to allocate towards future youth projects.

**11 Endowment fund**

**The Burt Mason Bursary** - is a restricted endowment fund set up in appreciation of Burt Mason, an International President of Lions Clubs International. The fund provides for the attendance of members of our Youth organisation to attend an International Youth Camp. Both the endowment and the interest may be used if felt justified by the trustees.

**12 Analysis of net assets between funds**

	Unrestricted	Endowment Fund	Restricted	Total
Investments	5,299	32,281	-	37,580
Cash at bank	78,325	-	-	78,325
Debtors	14	-	-	14
Creditors	(960)	-	-	(960)
	<u>82,678</u>	<u>32,281</u>	<u>-</u>	<u>114,959</u>

