

**LIONS CLUBS INTERNATIONAL MD105**

**SIGHT CONSERVATION PROGRAMME**

**“LIONS SIGHT SAVERS”**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDING 30<sup>th</sup> JUNE 2023**

**Charity No 286225**

**LIONS CLUBS INTERNATIONAL MD105**

**SIGHT CONSERVATION PROGRAMME**

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**LIONS CLUBS INTERNATIONAL MD105**

**SIGHT CONSERVATION PROGRAMME**

**LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Alastair Joel  
Patrick Hamblin  
Susan Taylor

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 2023**

The Trustees present their report along with the financial statements of the Charity for the year ended 30<sup>th</sup> June 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 9 And comply with the charity's trust deed and applicable law.

**Trustees**

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

**Investment powers**

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

**Constitution, objects and policies**

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

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

**Development, activities and financial review**

The Trustees consider that the performance of the Charity this year has been unsatisfactory, Due to HSBC carrying out a revue of Lions Sight Savers, and their inability to fully pass on the information of the Trustees to the review team resulted in our Bank account being closed between January and June. I contacted the CEO of HSBC, which resulted in compensation being given of £681.

Resulting in Donations received have decreased account by £5,670 to £17,881. Direct charitable expenditure has decreased to £10,000.

The Charity continues to receive donations which are designated to support the eye health work across Africa and South Asia. These designated amounts are paid to Sightsavers at appropriate times, totalling £10,000 in the current year.

**Voluntary assistance received**

Sightsavers provides all administration for the Charity free of charge.



D Firth Trustee

**TRUSTEES' REPORT FOR THE YEAR ENDING 30<sup>th</sup> JUNE 2023`**

**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 17<sup>th</sup> October 2023 and signed on their behalf.



D Firth

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES  
ON THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2023**

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

**Respective responsibilities of Trustees and auditors**

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply.

It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the Trustees have not met the requirements
  - (a) To keep the accounting records in accordance with section 41 of the 1993 Act; section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; and
  - (b) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act, section 44 (1) (b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Peter. N. Baker FCA**

# **SIGHT CONSERVATION PROGRAMME**

## **FOR THE YEAR ENDING 30<sup>th</sup> JUNE 2023**

	2023	2022
<b>Incoming resources</b>		
Donations	£17,861	23,449
Investment income	20	2
Total Incoming resources	17,881	23,451
Net movement in funds for the year	10,000	23,451
Total funds brought forward	10,199	21,500
Total funds carried forward	18,080	10,199

There were no recognized gains or losses for 2022 or 2023 other than those included in the Statement of Financial Activities

## LIONS CLUBS INTERNATIONAL MD105

## SIGHT CONSERVATION PROGRAMME

BALANCE SHEET AT 30<sup>th</sup> JUNE 2023

	2023	2022
<b>Current Assets</b>		
Cash at bank and in hand	18,080	10,199
Creditors:	-	-
Net Assets	18,080	10,199
<b>Total Funds</b>	<b>18,080</b>	<b>10,199</b>

Approved by the Trustees on the 17<sup>th</sup> October 2023 and signed on their behalf



D Firth  
Trustee



**LIONS CLUBS INTERNATIONAL MD105**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 30<sup>th</sup> JUNE 2023**

**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 LUBS INTERNATIONAL MD105**

**SIGHT CONSERVATION PROGRAMME**

**NOTES TO THE FINANCIAL STATEMENT**

**FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2023**

**2 DONATIONS**

	<b>2023</b>	<b>2022</b>
Core eye health Services	10,000	23,449

All donations are made by Lions Clubs situated in the British Isles, except this year £681.03 from HSBC

**3 INVESTMENT INCOME**

Bank Interest	20	2
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**4 CHARITABLE ACTIVITIES**

Core eye health Services	17,881	£34,752
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**5 GOVERNANCE COSTS**

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

Accrued expenses	Nil	Nil
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**LIONS CLUBS INTERNATIONAL MD105**  
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**NOTES TO THE FINANCIAL ACCOUNTS**  
**FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2023**

<b>FUNDS</b>	<b>2023</b>	<b>2022</b>
Reserves at 1 <sup>st</sup> July 2023	18,080	£21,500
Reserves at 30 <sup>th</sup> June 2023	18,080	£10,199