

LIONS CLUBS INTERNATIONAL DISTRICT 105CE - ADMIN ACCOUNT
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

LIONS CLUBS INTERNATIONAL DISTRICT 105CE - ADMIN ACCOUNT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	District Governor	Chris Hibbert
	1st Vice District Governor	Paul Southerton
	2nd Vice District Governor	Colin Talbot
	District Treasurer	Paula Mellows
	District Secretary	Keith Radley
	Immediate Past District Governor	David Pope
	Trustee	Derek Blow
	Trustee	Alan Hall
	Trustee	John Potter
	Trustee	Cyril Graham Venables
Secretary to the Trustees	Keith Radley	
Charity Number	1182330	
Principal Address	8 Wedgewood Close Lincoln LN6 3LS	
Independent Examiner	S Raja ACPA M Aslam Accountants 259 Mansfield Road Nottingham NG1 3FT	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	Lloyds Bank Plc 202 High Street Lincoln LN5 7AP

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**LIONS CLUBS INTERNATIONAL DISTRICT 105CE - ADMIN ACCOUNT
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LIONS CLUBS INTERNATIONAL DISTRICT 105CE FOUNDATION**

I report on the accounts of the LCI District 105CE Admin Account for the year ended 30 June 2023, which are set out on pages 5 to 11.

Respective responsibilities of trustees and independent examiner

The Foundation's trustees are responsible for the preparation of the financial statements. The Foundation's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act) and that, by its constitution, an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 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 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 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 the course of 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 to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed:

Dated: 28/02/2024

S Raja ACPA
M Aslam Accountants
259 Mansfield Road
Nottingham
NG1 3FT

LIONS CLUBS INTERNATIONAL DISTRICT 105CE - ADMIN ACCOUNT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES					
From generated funds:-					
<i>Voluntary income:</i>					
Grants and donations	3	68	11,372	11,440	12,727
<i>Other activities</i>					
Other Income	4	374	6,150	6,524	7,257
Investment income	5	483	-	483	30
		925	17,522	18,447	20,013
From administrative activities:-					
Admin activities	6	18,170	104,126	122,296	119,134
TOTAL INCOMING RESOURCES		19,095	121,648	140,743	139,147
RESOURCES EXPENDED					
Cost of generating funds:					
Expenses	7	12,062	6,228	18,290	20,580
Other Expenditure					
Donations and grants	8	-	11,443	11,443	10,386
Admin activities	8	8,528	104,821	113,349	108,902
Administration costs	9	613	-	613	605
TOTAL RESOURCES EXPENDED		21,202	122,492	143,694	140,473
Net (outgoing)/incoming resources before transfers		(2,107)	(843)	(2,951)	(1,326)
Asset movement		-	(833)	(833)	(276)
Transfers between funds	12	-	-	-	-
NET MOVEMENT IN FUNDS		(2,107)	(1,676)	(3,784)	(1,602)
Fund balances at 1 July 2022		32,346	14,977	47,323	48,925
FUND BALANCES AT 30 JUNE 2023		30,239	13,300	43,539	47,323

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities

LIONS CLUBS INTERNATIONAL DISTRICT 105CE - ADMIN ACCOUNT
BALANCE SHEET
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	11		200		200
CURRENT ASSETS					
Stock for Resale	12	2,435		3,268	
Cash at bank and in hand		40,904		43,855	
		<u>43,339</u>		<u>47,123</u>	
NET CURRENT ASSETS			43,339		47,123
TOTAL NET ASSETS			<u>43,539</u>		<u>47,323</u>
ACCUMULATED FUNDS					
Unrestricted funds	13		30,239		32,346
Restricted funds	13		13,300		14,977
			<u>43,539</u>		<u>47,323</u>

The notes attached form part of these accounts

The accounts were approved by the Trustees on 28/02/2024 and signed on their behalf.



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Paula Mellows

District Treasurer & Trustee

LIONS CLUBS INTERNATIONAL DISTRICT 105CE - ADMIN ACCOUNT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

1 **Accounting policies**

The LCI District 105CE Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales (number 1182330). The registered office is at *8 Wedgewood Close, Lincoln LN6 3LS*

a) **Basis of preparation**

The financial statements are prepared under the historical cost convention, and in accordance with applicable accounting standards (including FRS102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland"), the Charities SORP (FRS102) 2015 (Accounting and Reporting by Charities) and the Charities Act 2011.

These financial statements are prepared in GBP Sterling, which is the functional currency of the District. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in these notes.

The LCI District 105CE Foundation meets the definition of a public benefit entity under FRS102. The Trustees consider that there are no material uncertainties about the Lions Foundation's ability to continue as a going concern.

b) **Incoming resources**

Voluntary income, including donations, gifts, legacies and grants, are recognised where there is entitlement and certainty of receipt, and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Funds that come in for a specific project are automatically restricted as are Insurance monies, MD & International Dues. Any funds relating to District funds are unrestricted and are used for the running of the District.

Income and members' contributions are recognised when they fall due.

Investment income and GiftAid are recognised on a receivable basis.

c) **Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the invaluable contribution made by volunteers can be found in the trustees' annual report for the Foundation. Where services are provided to the District as a donation that would normally be purchased from a third party, this contribution is recognised in the financial statements at an estimate based on the value of the contribution to the charity.

d) **Resources expended**

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are those incurred in running fundraising events and in attracting voluntary income.
- Charitable activities include expenditure made in furthering the objectives of the District, and in promoting volunteerism.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and charity law requirements.

e) **Tangible fixed assets**

Assets costing £200 or more are capitalised at cost.

f) **Stocks**

Stock is valued at the lower of cost and net realisable value.

g) **Cash at bank and in hand**

Included within cash at bank and in hand are deposit balances of £40,904.43. (2022: £43,855.27).

h) **Foreign Currency Transactions**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

LIONS CLUBS INTERNATIONAL DISTRICT 105CE - ADMIN ACCOUNT
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

2 Taxation

The Foundation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. Therefore, it is exempt from taxation on its income and gains where they are applied for charitable purposes.

3 Grants & Donations

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Sale of Message in a Bottle</i>	-	2,292	2,292	2,128
<i>Sale of Message in a Wallet</i>	-	145	145	975
<i>Sale of Plugsters</i>	-	137	137	95
<i>Sale of MD Directories</i>	20	-	20	149
<i>ROAR</i>	-	4,250	4,250	2,380
<i>PR Fund</i>	-	810	810	890
<i>Sale of Peace Poster</i>	-	322	322	196
<i>Sale of Polo Shirts</i>	-	520	520	359
<i>Sale of Wild Tribe Books</i>	-	865	865	2,738
<i>Club Domain Renewal</i>	48	-	48	117
<i>Lincolnshire Show Income</i>	-	1,189	1,189	509
<i>F5k</i>	-	844	844	137
<i>GAT Grant</i>	-	-	-	373
<i>Redistricting Grant</i>	-	-	-	1,683
	68	11,372	11,440	12,727
	68	11,372	11,440	12,727

4 Other Income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
	-	-	-	-
<i>MD & Dist Dues (Charity Element)</i>	-	6,150	6,150	6,984
<i>Norfolk Show</i>	300	-	300	-
<i>Regalia and Old Merchandise Sales</i>	74	-	74	273
	374	6,150	6,524	7,257
	374	6,150	6,524	7,257

5 Investment Income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Interest receivable</i>	483	-	483	30
	483	-	483	30
	483	-	483	30

6 Income from Administration activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Lions Clubs International dues</i>	-	55,206	55,206	48,778
<i>Lions MD105 dues</i>	-	45,150	45,150	43,860
<i>Lions Insurance</i>	-	3,761	3,761	4,172
<i>District 105CE dues</i>	13,771	-	13,771	12,179
<i>Cabinet Meetings</i>	2,649	-	2,649	9,911
<i>Convention</i>	1,650	9	1,659	168
<i>Expenses & Allowances Returned</i>	101	-	101	67
	18,170	104,126	122,296	119,134
	18,170	104,126	122,296	119,134

LIONS CLUBS INTERNATIONAL DISTRICT 105CE - ADMIN ACCOUNT
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

7 <u>Cost of generating funds</u>	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<i>Expenses</i>				
Officers Allowances	6,866	-	6,866	5,200
Officers Expenses	2,641	-	2,641	2,166
Purchase of M in a B	-	2,844	2,844	750
Purchase of M in a W	-	-	-	2,074
Purchase of Peace Posters	-	504	504	224
Purchase of Polo Shirts	-	764	764	164
Purchase of Wild Tribe Books	-	-	-	3,223
Purchase of Supplies	1,132	-	1,132	1,129
Purchase of Equipment & Regalia	826	-	826	1,630
IT Costs	597	-	597	3,025
F5k Expenses	-	876	876	458
Lincolnshire Show Expenses	-	1,240	1,240	537
	12,062	6,228	18,290	20,580
8 <u>Other Expenditure</u>	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and grants				
ROAR	-	3,840	3,840	3,046
PR Fund	-	1,331	1,331	446
Community Award	-	-	-	-
MD & Dist Dues (Charity Element)	-	6,240	6,240	6,894
Closure of UEA Club	-	32	32	-
	-	11,443	11,443	10,386
Administration activities				
Lions Clubs International dues	-	55,206	55,206	48,778
Lions MD105 dues	-	45,445	45,445	43,565
Lions Insurance	-	3,806	3,806	4,128
Cabinet Meetings	3,405	-	3,405	9,699
Convention	5,123	365	5,487	2,733
	8,528	104,821	113,349	108,902
9 <u>Administration Costs</u>	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Bank Charges	63	-	63	96
ICO Fee	70	-	70	35
Copyright Infringement Fine	-	-	-	74
Accountants Fee	480	-	480	400
	613	-	613	605

10 Employee and Trustees' expenses

There were no employees during the year (2021-22: none).

None of the Trustees was paid any remuneration or expenses by the charity during the year (2021-22: none) in their capacity as Trustees.

LIONS CLUBS INTERNATIONAL DISTRICT 105CE - ADMIN ACCOUNT
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

11 Tangible fixed assets

	District Equipment £	District Regalia £	Total £
Cost (written down value)			
At 1 July 2022	-	200	200
Additions	-	-	-
Disposals	-	-	-
At 30 June 2023	-	200	200
Depreciation			
At 1 July 2022	-	-	-
Charge for the year	-	-	-
Disposals	-	-	-
At 30 June 2023	-	-	-
Net book value			
At 30 June 2023	-	200	200
At 30 June 2022	-	200	200

LIONS CLUBS INTERNATIONAL DISTRICT 105CE - ADMIN ACCOUNT
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

12 Analysis of Admin funds

Analysis of unrestricted fund movements

	Balance 01/07/2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 30/06/2023 £	Value of Stock Held £
Unrestricted funds						
General fund	32,346	19,095	21,202	-	30,239	
Restricted funds						
Lions Clubs International Dues	-	55,206	55,206	-	-	
Lions MD105 Dues	295	45,150	45,445	-	-	
Lions Insurance	44	3,761	3,806	-	-	
Charitable Donations	90	6,150	6,240	-	-	
Convention Reserves	5,103	9	365	-	4,748	
Gazebo Reserves	2,500	-	-	-	2,500	
IT Reserves	300	-	-	-	300	
PR Fund	984	810	390	(941)	463	
Message in a Bottle	1,443	2,292	2,844	-	891	312
Message in a Wallet	(971)	145	-	-	(826)	1,135
Plugsters	(242)	137	-	-	(105)	137
Wristbands	463	-	-	-	463	350
UEA Campus Club	32	-	32	-	(0)	
F5K	347	470	876	374	315	
Lincolnshire Show	205	622	1,240	567	154	
ROAR	1,784	4,250	3,840	-	2,194	
Peace Poster	-	322	504	-	(182)	
Polo Shirts	(91)	520	764	-	(335)	501
Wild Tribe Books	(777)	865	-	-	88	-
	<u>43,855</u>	<u>139,802</u>	<u>142,753</u>	<u>-</u>	<u>40,904</u>	<u>2,435</u>

The general fund comprises funds that are raised by contributions from the members, and is for use in the administration of the District, in accordance with the District's constitution. No funds raised from the public may be used for District administration.

Lions MD105 dues: Monies that have been collected from clubs for MD Dues that will forwarded to the MD Treasurer

Lions Insurance: Monies that have been collected from clubs for Insurance that will forwarded to the MD Treasurer

Convention Reserves: Monies that were accumulated from supplies of previous District Conventions and the monies are to be used to pay for any loss that is incurred at convention that hasn't been budgeted for.

Gazebo Reserves: These monies have been allocated to be used for the repair or replacement of the District Gazebos.

IT Reserves: These monies have been allocated to be used for the repair or replacement of the District IT equipment.

PR Fund: These are monies that have been donated by Clubs and are to be used for the specific promotion of Lions membership development activities. The fund can then be used by Lions Clubs, Zones or Regions within the District (in the form of a Grant) to assist the funding of appropriate events for the awareness of Lions and their activities for the general public

Message in a Bottle: The Lions Message In a Bottle scheme is a simple idea designed to encourage people to keep their personal and medical details on a standard form and in a common location - the Fridge, it will save the Emergency Services valuable time identifying you and your emergency contacts. By telling whether you have special medication or allergies or not, it is a potential lifesaver and provides peace of mind to users and their friends and families. The District hold a stock of Bottles that clubs can purchase.

Message in a Wallet: The Wallet scheme has a similar form as the bottles this is to contain an individual's Medical, Allergy details and contact details in an emergency etc. which is then contained in a plastic sleeve (credit card size) and placed in a Wallet, Purse or Handbag. The advantage of this scheme being if you are away from home and are in need of urgent medical treatment your details are readily available with you. The District hold a stock of Wallets that clubs can purchase (£10 per 100).

Plugsters: Plugsters are small plastic strips which can be attached to any standard 3 pin electrical plugs and they make it easier for elderly or disabled people to remove the plug from a socket. The District hold a stock of Plugsters that clubs can purchase (£21 per 100).

Wristbands: The wristbands are to be used on children and vulnerable adults so that if lost then the emergency contact person can be contacted - these are predominantly used at shows. The District hold a stock of wristbands that clubs can purchase (£35 for 1000).

UEA Campus Club: Club Admin funds for the UEA Campus club. Club now closed and balance donated to Gift for Living

F5K: Monies that can be utilised for a Feed the 5000 event.

Lincolnshire Show: Monies that are used by Region 5 Zone A & B for the running of the Lions stall at the Lincolnshire show - Monies are raised from the clubs in the Zones and any grant monies that can be obtained. This Stall is for public awareness and showcasing Lions activities and is not a public money raising event.

ROAR: Roar is an exciting IDEAS competition for Key Stage 2 students of Primary Schools sponsored by Lions Clubs and is being run and organised by the IDEAS company 8billionideas. Clubs sponsor a school for £170 (£150 for 8billionideas & £20 for the MD administration costs and Prizes).

Peace Poster:

Polo Shirts: The District has purchased a supply of Polo shirts for onward sale to members.

Wild Tribe Books: "The Wild Tribe Heroes books are a collection of gentle and engaging true stories about animals that find themselves in trouble when their lives are affected by plastic in the oceans or palm oil deforestation." Buying a set of books for each of your local primary schools will provide the school with a useful resource that is relevant to the curriculum and will support the Global Cause.

13 Analysis of net assets between funds

Fund balances at 30 June 2023 are represented by:-

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	-	200	200
Current assets - Funds	30,239	10,665	40,904
- Stock		2,435	2,435
Total	<u>30,239</u>	<u>13,300</u>	<u>43,539</u>