

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

Reference and Administrative Information

Status:	The Trust was created under a Declaration of Trust dated 1 September 1981.
Charity No.	283799
Trustees:	John Bush, Arthur Clenton, Geoffrey Leeder, Philip C Nathan MBE.
Correspondent:	Arthur Clenton, Charlecote, 15 Elm Rise, Prestbury, Cheshire SK10 4US Tel 01625 829438 Email: arthur.clenton@gmail.com
Objects of the Charity:	To further the relief of poverty, distress and sickness. No defined area of benefit.
Investment powers:	In any investments authorised by law for the investment of trust funds.
Solicitors:	Whittinghams, 16 Well Street, Porthcawl, Bridgend, CF36 3BE. Tel:01656 788823
Bankers:	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 2019

Structure, governance and management

The Trust is an unincorporated trust, constituted under a trust deed dated 1st 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 Great Britain and with effect 1st July 2019 divided into 8 districts – previously 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

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. Resolution 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. Recently LCIF celebrated 50 years of empowering Lions to make a profound difference and over 13,000 grants given focused on: Vision, Youth, Disaster Relief and Humanitarian Programmes. LCIF is proud to announce Campaign 100 (Lions Clubs International was established in 1917 in Chicago): LCIF Empowering Service and there will be an opportunity to increase service impact in the areas mentioned and fight diabetes and expand global causes to include Hunger, Childhood Cancer and Environmental Issues.

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 Aug 2019 LCIF earned its eighth 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 £323,955.97 (£233,747.75) is an increase on the previous year.

Expenditure amounted to £323,942.42 (234,653.53)

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 31 March 2020
and signed on their behalf by Arthur Clenton (Trustee)

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 2019 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 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.

Independent examiner's statement

I have completed 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 the accounting records were not kept in accordance with section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or

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

R Sunderland FCA

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

Date: 20 March 2020

LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105 APPEAL FUND (also known as Welfare Trust)

Statement of Financial Activities for the Year ended 30 June 2019

	Note	2019 Restricted Funds £	2018 Restricted Funds £
<u>Income from:</u>			
Voluntary income:donations	2	323,931.62	233,741
Investment income	2	24.35	7
Total		323,955.97	233,748
<u>Expenditure on charitable activities:</u>			
Humanitarian projects through:			
Lions Clubs International Foundation (LCIF)			
Undesignated		67,535.94	53,213
Designated		241,280.01	179,778
Lions Sight Savers		140.00	750
Lions International Eye Centre Korle Bu			
Emergency Aid -			893
Total charitable expenditure	3	308,955.95	234,634
Creditors		14,975.67	
Governance costs	4		
Support Costs	3a	10.80	20
Total expenditure		323,942.42	234,654
Net income/Net expenditure	5	13.55	(906)
Funds brought forward 1 July 2018	8	14,045.19	14,951
Total Funds carried forward 30 June 2019		14,058.74	14,045

Balance Sheet as at 30 June 2019

Current Assets

Short term Bank deposits	6	26,534.41	7,006
Cash at Bank	6	2,500.00	9,966
Total current assets		29,034.41	16,972

Current Liabilities

Creditors - due within one year	7	14,975.67	2,927
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Net current assets	8	14,058.74	14,045
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Net assets		14,058.74	14,045
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Representing

Restricted Income Funds

Emergency Fund		6,008.27	5,999
LCIF		3,687.76	3,683
Welfare & Misc		4,362.71	4,363
Total Funds	8	14,058.74	14,045

Approved by the Ttrustees 31 March 2020
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 2019

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.

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.

1c Resources expended and the basis of apportioning costs

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 & LSS	WELFARE	2019	2018
Donations						
DISTRICT						DISTRICT
105A		39,107.25			39,107.25	22,892.80 105A
105BN		30,521.02			30,521.02	41,383.39 105BN
105BS		21,270.62			21,270.62	15,278.00 105BS
105C		30,567.00			30,567.00	24,866.76 105C
105D		36,541.89			36,541.89	20,342.00 105D
105E		17,657.00			17,657.00	11,245.20 105E
105EA		28,925.00			28,925.00	14,895.00 105EA
105M		18,304.33	500.00		18,804.33	12,546.80 105M
105NE		15,920.00			15,920.00	11,720.00 105NE
105SE		43,141.84	140.00		43,281.84	37,838.00 105SE
105SW		15,305.00			15,305.00	11,501.12 105SW
105W		26,030.67			26,030.67	7,750.00 105W
MD105						1,482.03 MD105
		323,291.62	640.00	.00	323,931.62	233,741.10
Funds		323,291.62	640.00		323,931.62	233,741.10
+ Interest on bank accounts	8.65	15.70			24.35	6.66
TOTAL TO FUNDS	8.65	323,307.32	640.00	.00	323,955.97	233,747.76

Continued

LIONS CLUBS INTERNATIONAL MULTIPLE DISTRICT 105
APPEAL FUND (also known as WELFARE TRUST)
for the Year ended 30 June 2019
Donations to LCIF causes

Dist	Undesignated General	Camp 100	Contributing Members	Area of Greatest Need	Diabetes	Disaster Relief Indonesia etc	Disaster Fund Disaster Relief	Childhood Cancer	Humanitarian Needs Measles	Sight Vision	Emp Service Environment Hunger	TOTAL	Dist
A	7,859.00	6,816.00	1,741.20		200.00	12,774.00	6,417.05	200.00		200.00	2,900.00	39,107.25	A
BN	8,645.00			500.00		1,864.02	19,387.00		125.00			30,521.02	BN
BS	8,622.00	1,000.00		100.00		650.00	8,115.62		2,033.00	250.00	500.00	21,270.62	BS
C	6,080.00						24,387.00		100.00			30,567.00	C
D	11,200.00	100.00				4,951.00	19,940.89		300.00	50.00		36,541.89	D
E	3,317.00		490.00			2,800.00	11,050.00					17,657.00	E
EA	2,780.00						25,245.00	250.00	650.00			28,925.00	EA
M	2,949.10	-		2,850.00	750.00	1,560.00	9,740.23		455.00			18,304.33	M
NE	1,000.00			4,770.00		600.00	9,050.00		500.00			15,920.00	NE
SE	10,928.84		320.00			2,650.00	20,783.00		8,460.00			43,141.84	SE
SW	4,595.00			100.00		650.00	9,960.00					15,305.00	SW
W	14,650.00			2,025.00		400.00	8,205.67		750.00			26,030.67	W
MD													MD
Misc													Misc
Total £	82,625.94	7,916.00	2,551.20	10,345.00	950.00	28,899.02	172,281.46	450.00	13,373.00	500.00	3,400.00	323,291.62	Total £
Dist	Undesignated General	Camp 100	Contributing Members	Area of Greatest Need	Diabetes	Disaster Relief	Disaster Fund Disaster Relief	Childhood Cancer	Humanitarian Needs Measles	Sight Vision	Emp Service Environment Hunger	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 2019						
	£	£	£	£	£	£
	PAYMENTS	PAID DIRECT BY CLUBS TO LCIF	CREDITORS 30-Jun-19	LIONS SIGHT SAVERS	TOTAL 2019	TOTAL 2018
3 Expenditure						
Charitable activities						
Lions Clubs International Foundation						
re Area of Greatest Need	10,345.00				10,345.00	16,998.00
re Contributing members	2,551.20				2,551.20	5,618.80
re Disaster Relief						13,631.00
re Disasater Fund Indonesia etc	28,899.02				28,899.02	
re Disaster Fund	79,854.08				79,854.08	111,135.38
re Disaster Relief and Disaster Fund	89,464.71	1,007.00	1,955.67		92,427.38	
re Humanitarian re Measles	12,873.00		500.00		13,373.00	28,754.51
re Sight	500.00				500.00	2,900.00
re Corporate Plaque					-	740.00
re Underdesignated and General	69,605.94	1,000.00	12,020.00		82,625.94	53,213.41
re Diabetes	950.00				950.00	-
re Childhood Cancer	450.00				450.00	-
re Emp Service and Environment	3,400.00				3,400.00	
re Campaign 100	7,916.00				7,916.00	
Korle Bu			500.00		500.00	
LSS				140.00	140.00	
					-	
Welfare					-	750.00
Grenfell Fire					-	892.63
Total Charitable Expenditure	306,808.95	2,007.00	14,975.67	140.00	323,931.62	234,633.73
3a Support Costs: Bank Charges	10.80				10.80	19.80
4 Goernance costs						
TOTAL FROM FUNDS	306,819.75	2,007.00	14,975.67	140.00	323,942.42	234,653.53
5 Net Incoming Resources EMERGENCY FUND		LCIF				
(Net Resouces Expended)	8.65	4.90			13.55	(905.77)
6 Cash at Banks				CAF	7,014.32	7,005.67
				RBS	22,020.09	9,966.08
					29,034.41	16,971.75
7 Creditors - due within one year - donations				LCIF	14,475.67	2,910.00
				KorleBu	500.00	
				Other		16.56
8 Restricted Funds and Analysis					14,975.67	2,926.56
of Net Assets between Funds				Net	14,058.74	
For Totals see Page 5						
Balance at 1.Jul.2018	Income	Expenditure	Net Move-ment	Balance 30.Jun19	Cash and Short Term Deposits	Other Net Current Assets
Emergency Fund	5,999.62	8.65	8.65	6,008.27	6,008.27	
LCIF	3,682.86	323,307.32	323,302.42	4.90	3,687.76	18,163.43
Welfare Fund & Misc	4,362.71	£ 640.00	640.00		4,362.71	-500.00
14,045.19	323,955.97	323,942.42	13.55	14,058.74	29,034.41	-14,975.67
		8				

***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 2019