

# LIONS CLUBS INTERNATIONAL DISTRICT 105SE

## ADMINISTRATION ACCOUNT

### FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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### LEGAL AND ADMINISTRATIVE DETAILS

District Governor	Lion Steve Carley 35 Norman Road Ramsgate CT11 0DU		
District Treasurer	Lion David Butler 7 Winceby Close Bexhill-on-Sea TN39 3EF		
Bankers	Barclays Bank PLC Octagon House Gadbrook Park Northwich CW9 7RB	NatWest PLC 1 Croydon Road Caterham CR3 6XB	Hampshire Trust Bank PO Box 74003 London EC2P 2QR
Independent Examiner	Lion Roger Hope 71 Sidney Gardens Otford Sevenoaks TN14 5PX		

**LIONS CLUBS INTERNATIONAL DISTRICT 105SE**  
**ADMINISTRATION ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	<u>Notes</u>	<u>2024-25</u> £	<u>2023-24</u> £
<b>INCOME</b>			
District dues	1	13,295	11,155
Bank interest		352	358
Surplus on Cabinet Members Accounts	2	101	39
Sundry Income		59	20
<b>TOTAL INCOME</b>		<b>13,807</b>	<b>11,572</b>
<b>EXPENDITURE</b>			
District Governor's Team Allowances		2,450	2,450
District Secretary		61	173
District International Relations Officer		876	609
District Officers' expenses		527	786
District badges and regalia		236	314
District Convention	3	5,000	8,500
District GST Team		106	0
Cabinet and committee meetings		179	73
Leadership training		225	225
Membership Development		330	95
Event booking software		144	144
Sundry expenditure	4	2,100	608
Bank Charges		102	94
<b>TOTAL EXPENDITURE</b>		<b>12,336</b>	<b>14,071</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>		<b>1,471</b>	<b>(2,499)</b>
<b>CASH HELD AT BANK ON 30<sup>th</sup> JUNE 2024</b>			
Barclays General Account		7,140	540
Barclays Reserve Fund Account	5	19,675	24,945
Barclays Cabinet Members' Account	2	2,667	2,526
Barclays Event Payment Account	2	0	0
Hampshire Trust Bank 90 Day Account	5	7,314	7,314
NatWest Admin Collections Account	6	0	0
<b>TOTAL ADMIN CURRENT ASSETS</b>		<b>36,796</b>	<b>35,325</b>
<b>TOTAL ASSETS SURPLUS (DEFECIT) FOR THE YEAR</b>		<b>1,471</b>	<b>(2,499)</b>

**LIONS CLUBS INTERNATIONAL DISTRICT 105SE**  
**ADMINISTRATION ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**District Treasurer's notes to the accounts:**

1. The level of the annual District per capita membership dues was £12.50 in 2024-25 (£10 in 2023-24). Dues income received was as follows:
  - District Dues £13,295
  - Multiple District Dues and Insurance Payments £44,667
  - International Dues £41,260.23

Multiple District dues and insurance payments together with International dues were forwarded, in full, to MD105 and LCI respectively.

2. The District maintains two accounts (Cabinet Members and Event Payment) for Cabinet events such as lunches following Cabinet meetings. The accounts are funded entirely by payments from Cabinet members. Any surplus generated if venue invoices are slightly lower than members' payments are credited to the Cabinet Members Account.
3. The amount shown was transferred to the Convention Account during the year. The Accounts for the Convention are presented separately.
4. Sundry expenditure was significantly higher in 2024-25 following a decision by Cabinet to contribute £1,500 to the District Foundation's Lions Giving website.
5. The balances of the District's Administration Reserves accounts can be seen on page 2. The total of the Reserve Fund balances stood at £26,989 at the year-end. To meet anticipated expenditure an amount of £5,562 was transferred from the Barclays Reserve Fund Account to the Barclays General Account at the beginning of the year.
6. The NatWest collections account is used to receive deposits from Clubs both for dues and payments to settle LCI invoices, for example for new members. Once payments are identified they are transferred to the relevant Barclays account or paid to MD105 or LCI.

**LIONS CLUBS INTERNATIONAL DISTRICT 105SE  
ADMINISTRATION ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2025**

**FIXED ASSETS**

The District has several items of Fixed Assets. These are either Lions specific items which are relevant only to Lions International and District 105SE which have no resale or intrinsic value. Other IT items, because of their relatively low initial cost and current age are similarly of no resaleable worth or asset value.

**DISTRICT FINANCIAL REGULATIONS**

The District's Financial Regulations, the "Procedures for Financial Governance" are reviewed each year by the District Finance Committee. A copy of the current version is available and can be provided upon request to the District Treasurer.

**DISTRICT CONVENTION ACCOUNT**

The District maintains a separate Convention Account which is reported on and accounted for separately. The Administration accounts above record only the total funds transferred to the Convention Account.

Lion David Butler



District Treasurer - District 105SE

Lion Steve Carley

District Governor - District 105SE

LIONS CLUBS INTERNATIONAL DISTRICT 105SE  
ADMINISTRATION ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2025

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of the Lions Clubs International District 105SE for the year ended 30 June 2025, which are set out on pages 2 to 4.

**Respective responsibilities of the Treasurer and Examiner**

The District Treasurer is responsible for the preparation of financial statements in accordance with the District Constitution and United Kingdom Accounting Standards. In accordance with resolution 3 of the 36<sup>th</sup> District Convention these financial statements do not require an audit. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

**Basis of the Independent Examiner's report**

My examination includes a review of the accounting records kept by the District and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements and seeking explanations from the Treasurer concerning any such matters. 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 following requirements have not been kept:

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord 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

Signed



Date

31/08/25

Independent Examiner  
Lion Roger Hope  
71 Sidney Gardens  
Otford,  
Sevenoaks  
TN14 5PX