

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

**(Incorporating Lions Clubs International District 105SE
Charity Trust Fund - Registration No. 1158845/1)**

INDEPENDENTLY EXAMINED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

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LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2025

Trustees	Thomas Ralph Berry Norman Anthony Skilbeck (Secretary) (resigned 30 June 2025) David William Butler (resigned 30 June 2025) Paul Victor Dedman (resigned 30 June 2025) David John Skinner Wendy Jennifer Cattaway Lynne Michelle Ireland (resigned 30 June 2025) Ragbhir Singh Sandhu Steve Carley (Chairman) Chandra Kumar Howard Patrick Lee (Treasurer) David Harvey (resigned 31 October 2025) Peter Li (appointed 1 July 2025) Kim Harty (appointed 1 July 2025) Graham Illsley (appointed 1 July 2025)
Charity registered number	1158845
Principal office	Fairview Hankham Road Hankham Pevensey East Sussex BN24 5AP
Independent examiner	Katharine Halsall, FCCA, ACA 7A Abbey Business Park Monks Walk Farnham Surrey GU9 8HT
Bankers	Barclays Bank 9 St George's Street Canterbury Kent CT1 2JX National Westminster Bank 11 The Parade Canterbury Kent CT1 2SQ

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2024 to 30 June 2025.

Policies and objectives

The charity supports projects and charities which fall within its charitable objects. It has a particular focus on helping those in poverty, helping those who are visually impaired, promoting good eye health, children, disaster relief and providing facilities in the interests of physical and social welfare to benefit communities 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). Others are made as required (e.g. disaster relief).

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.

Main achievements of the Charity

The partnership between Lions of South East England and Air Ambulance Kent Sussex and Surrey (KSS) continues and strengthens, and this year was able to provide a further rapid response vehicle for the KSS fleet, thus directly benefitting those in immediate life-threatening conditions.

Support for the ROAR programme continues with 51 schools being supported this year (2024: 41). The primary purpose of the ROAR programme is to provide children with an inspirational and educational programme of work which is both competitive and fun to do. It also provides Personal, Social and Health (PSHE) education as required nationally. ROAR is now a national online programme which is funded entirely by Lions Clubs supporting their local schools.

During the year, the Foundation made an appeal for donations to purchase 10 vision screening cameras so that Lions Clubs in the South East of England can offer free, and much-needed, sight screening services (over and above those already available) to schools throughout the area. By the date of this report, sufficient funds have been collected to make the purchase, and 16 Lions Clubs have indicated that they will take part in the programme.

Development of the Foundation's on-line donation's platform, for the Lions clubs of Lions District 105SE, continues. The platform also provides an information and publicity resource for the activities of Lions District 105SE.

The Foundation continues to support the Lions International Blood Research Appeal, Lions Sightsavers and various other programmes relating to health and disability, youth, humanitarian aid and community disaster relief.

Support has also continued for Lions Clubs International Foundation, particularly in the area of disaster relief.

The activities of the Foundation continue to increase and the Trustees are of the opinion that there has been a commensurate increase in the achievements towards the objects of the Foundation.

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Financial review

a. Going concern

The trustees have reviewed the charity's forecasts and projects. It has been noted that the level of unrestricted income received by the charity over the past few years has not been at a level necessary for future growth. Therefore, positive action is being taken to increase unrestricted income. There is a reasonable expectation that the Foundation will have adequate resources to continue in operational existence for the foreseeable future, and it continues to adopt the going concern basis in preparing its financial statements.

b. Reserves policy

The reserves of the Foundation are held in restricted funds or funds awaiting the Trustees decision for their disposal. The Trustees monitor projects on an individual basis to ensure there are sufficient reserves held to meet future project costs and the Foundation's legal obligations.

c. Review of financial transactions

During the year ended 30 June 2025 income received aggregated £184,625 (2024 - £125,793) and gross expenditure aggregated £148,046 (2024 - £88,930). As shown in the statement of financial activities, the overall surplus for the year was £36,579 (2024 - £36,863). The total funds carried forward at the year-end amounted to £137,632 (2024 - £101,053), of which £135,446 (2024 - £94,900) were held for restricted purposes.

d. Principal risks and uncertainties

The Trustees have examined the major strategic and operational risks which the Foundation faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to minimize these risks. As part of this process, Lions District 105SE has appointed officers to ensure the district's compliance with legislation concerning the protection of vulnerable persons, and the maintain and review of its insurance policies and other management and regulatory procedures.

Structure, governance and management

a. Constitution

The Lions Clubs International District 105SE Foundation is a registered charity, Charity Commission number 1158845. The Foundation is constituted by a Deed of Trust dated the 10 October 2014 (as amended on 16 April 2021). It is a Charitable Incorporated Organisation.

On the 18 May 2015 the Trustees of Lions Clubs International District 105SE Charity Trust agreed to transfer the assets of the Charity Trust into Lions Clubs International District 105SE 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 14 October 2015. The effect of this linking is that:

- both 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.

The Charity Commission approved the resolution by the members to amend the Constitution on the 15 April 2021. The amendment included registering the working names of the Foundation to include 'The South East Lions Clubs Foundation' and 'Lions Giving' and added the requirement that the Trustees must be members of Lions Clubs within the South East of England.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

Structure, governance and management (continued)

b. Organisational structure and decision-making policies

The Trustees who have served during the year are set out on page 1. The Trustees are appointed annually under the terms of the Foundation Deed. Trustee meetings are held periodically during the year. The amount of remuneration or expenses received by Trustees during the year was £Nil (2024- £Nil).

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Foundation and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102),
- make judgements and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards (FRS 102) 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 Foundation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Foundation's transactions and disclose with reasonable accuracy at any time the financial position of the Foundation and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees on 26 November 2025 and signed on their behalf by:



Steve Carley
Chairman

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2025

Independent examiner's report to the Trustees of Lions Clubs International District 105SE Foundation ('the Charity')

I report to the Foundation Trustees on my examination of the accounts of the Foundation for the year ended 30 June 2025.

Responsibilities and basis of report

As the Trustees of the Foundation, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Foundation as required by section 130 of the 2011 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.

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.

This report is made solely to the Foundation's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Foundation's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Foundation and the Foundation's Trustees as a body, for my work or for this report.

Katharine Halsall
.....

Katharine Halsall, FCCA, ACA
7A Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

Date 22 December 2025
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LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and voluntary income	4	2,230	179,004	181,234	123,442
Trading activities	5	2,193	-	2,193	1,397
Investment income	6	1,198	-	1,198	954
Total income		5,621	179,004	184,625	125,793
Expenditure on:					
Raising funds	7	7,616	-	7,616	7,244
Charitable activities	8	1,972	138,458	140,430	81,686
Total expenditure		9,588	138,458	148,046	88,930
Net (expenditure)/income		(3,967)	40,546	36,579	36,863
Transfers between funds	15	-	-	-	-
Net movement in funds		(3,967)	40,546	36,579	36,863
Reconciliation of funds:					
Total funds brought forward		6,153	94,900	101,053	64,190
Net movement in funds		(3,967)	40,546	36,579	36,863
Total funds carried forward		2,186	135,446	137,632	101,053

The Statement of financial activities includes all gains and losses recognised in the year and the prior year.

The notes on pages 8 to 20 form part of these financial statements.


LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

BALANCE SHEET AS AT 30 JUNE 2025

	Note	2025 £	2024 £
Current assets			
Debtors	13	8,684	-
Cash at bank and in hand		130,748	103,613
		<u>139,432</u>	<u>103,613</u>
Creditors: amounts falling due within one year	14	(1,800)	(2,560)
Net current assets		<u>137,632</u>	<u>101,053</u>
Total net assets		<u><u>137,632</u></u>	<u><u>101,053</u></u>
Charity funds			
Restricted funds	15	135,446	94,900
Unrestricted funds	15	2,186	6,153
Total funds		<u><u>137,632</u></u>	<u><u>101,053</u></u>

The notes on pages 8 to 19 form part of these financial statements.

The financial statements were approved and authorised for issue by the Trustees on 26 November 2025, and signed on their behalf by:



Steve Carley
Chairman

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. General information

Lions Clubs International District 105SE Foundation is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The address of the registered office is given on page 1 of these financial statements. The nature of the charity's operations and principal activities are to support disaster relief and to support projects which meet its objectives mainly in South East England. It has a linked charity, Lions Clubs International District 105SE Charity Trust Fund, which is dormant.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Lions Clubs International District 105SE Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that, with available funds and projected income and expenditure, the charity will continue in operational existence with sufficient resources to be able to continue as a going concern.

2.3 Income

Investment income is recorded when receivable.

Donations and voluntary income 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 District Charity Trust Fund does not have contractually binding agreements for the level of donations that it makes.

The Charity receives trading income from management and transaction fees it charges on donations received via the Lions Giving online platform for donations that are passed to the relevant clubs net of the fees.

22/12/2025

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Accounting policies (continued)

2.4 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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

No key judgements (apart from those involving estimates as disclosed in the notes above) have been made in the process of applying the above accounting policies.

4. Donations and voluntary income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Youth programmes	-	14,460	14,460	11,782
South East Programmes	-	74,815	74,815	58,039
Disaster relief	-	-	-	1,000
International & humanitarian aid grants	-	19,695	19,695	11,237
Health and disability grants	-	39,779	39,779	12,691
Lions club international foundation donations	-	30,255	30,255	28,622
Other donations	2,230	-	2,230	71
	<u>2,230</u>	<u>179,004</u>	<u>181,234</u>	<u>123,442</u>
<i>Totals 2024</i>	<u>71</u>	<u>123,371</u>	<u>123,442</u>	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

5. Income from trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Management fees from Lions Giving	693	693	1,397
Website contribution from Lions District 105SE	1,500	1,500	-
	<u>2,193</u>	<u>2,193</u>	<u>1,397</u>
<i>Total 2024</i>	<u>1,397</u>	<u>1,397</u>	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest receivable	<u>1,198</u>	<u>1,198</u>	<u>954</u>
<i>Total 2024</i>	<u>954</u>	<u>954</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Cost of fundraising - website costs	7,311	7,311	7,244
Other marketing costs	305	305	-
	<u>7,616</u>	<u>7,616</u>	<u>7,244</u>
<i>Total 2024</i>	<u>7,244</u>	<u>7,244</u>	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities	<u>1,972</u>	<u>138,458</u>	<u>140,430</u>	<u>81,686</u>
<i>Total 2024</i>	<u>3,626</u>	<u>78,060</u>	<u>81,686</u>	

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	<u>138,458</u>	<u>1,972</u>	<u>140,430</u>	<u>81,686</u>
<i>Total 2024</i>	<u>78,365</u>	<u>3,321</u>	<u>81,686</u>	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Youth programmes	11,932	11,932	8,859
South East programmes	63,365	63,365	9,662
Disaster relief	-	-	1,000
International & humanitarian aid grants	21,510	21,510	14,130
Health and disability grants	12,246	12,246	14,358
Lions club international foundation donations	29,405	29,405	30,051
Advertising and marketing	-	-	305
	<u>138,458</u>	<u>138,458</u>	<u>78,365</u>
<i>Total 2024</i>	<u>78,365</u>	<u>78,365</u>	

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Bank charges	107	107	220
Bookkeeping costs	227	227	198
Governance costs	1,500	1,500	2,903
Other	138	138	-
	<u>1,972</u>	<u>1,972</u>	<u>3,321</u>
<i>Total 2024</i>	<u>3,321</u>	<u>3,321</u>	

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

10. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,500	2,820
Fees payable to the Charity's independent examiner in respect of:		
Accounts preparation services	-	-
Bookkeeping costs	<u>-</u>	<u>124</u>

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 June 2025, no Trustee expenses have been incurred (2024 - £NIL).

12. Taxation

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

13. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	8,684	-
	<u>8,684</u>	<u>-</u>

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	-	160
Independent examiners fees	1,800	2,400
	<u>1,800</u>	<u>2,560</u>

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

15. Statement of funds**Statement of funds - current year**

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Unrestricted funds					
Designated funds					
105 SE Development Fund	<u>5,596</u>	<u>-</u>	<u>(5,596)</u>	<u>-</u>	<u>-</u>
General funds					
General Funds	<u>557</u>	<u>5,621</u>	<u>(3,992)</u>	<u>-</u>	<u>2,186</u>
Total Unrestricted funds	<u>6,153</u>	<u>5,621</u>	<u>(9,588)</u>	<u>-</u>	<u>2,186</u>
Restricted funds					
Youth programmes	11,816	14,460	(11,932)	-	14,344
South East Programmes	72,926	74,815	(63,365)	(347)	84,029
Community Relief Fund	3,724	-	-	-	3,724
Humanitarian Aid	2,674	19,695	(21,510)	347	1,206
Health & Disability Programmes	3,510	39,779	(12,246)	-	31,043
Lions Clubs International Foundation	250	30,255	(29,405)	-	1,100
	<u>94,900</u>	<u>179,004</u>	<u>(138,458)</u>	<u>-</u>	<u>135,446</u>
Total of funds	<u>101,053</u>	<u>184,625</u>	<u>(148,046)</u>	<u>-</u>	<u>137,632</u>

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 June 2024 £</i>
Unrestricted funds					
Designated funds					
105SE Development Fund	<u>13,145</u>	<u>-</u>	<u>(7,549)</u>	<u>-</u>	<u>5,596</u>
General funds					
General Funds	<u>1,679</u>	<u>2,422</u>	<u>(3,321)</u>	<u>(223)</u>	<u>557</u>
Total Unrestricted funds	<u>14,824</u>	<u>2,422</u>	<u>(10,870)</u>	<u>(223)</u>	<u>6,153</u>
Restricted funds					
Youth programmes	8,894	11,782	(8,859)	(1)	11,816
South East Programmes	24,500	58,039	(9,662)	49	72,926
Community Relief Fund	3,724	1,000	(1,000)	-	3,724
Humanitarian Aid	6,692	11,237	(14,130)	(1,125)	2,674
Health & Disability Programmes	5,177	12,691	(14,358)	-	3,510
Lions Clubs International Foundation	379	28,622	(30,051)	1,300	250
	<u>49,366</u>	<u>123,371</u>	<u>(78,060)</u>	<u>223</u>	<u>94,900</u>
Total of funds	<u>64,190</u>	<u>125,793</u>	<u>(88,930)</u>	<u>-</u>	<u>101,053</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Unrestricted funds

**Designated funds
105SE Development Fund**

Donations and legacies made to the Foundation for projects within the South East of England. In view of the nature of the donations it was decided by the Trustees to move these funds into a designated fund for the development of the causes supported by the charity. This fund has now been fully utilised.

General funds

The 'free reserves' after allowing for all restricted and designated funds.

Restricted funds

Youth programmes

A range of activities for the development of young people, including support for youth organisations working with children and young people with disabilities and learning difficulties.

South East Charitable Programmes

This fund includes:

- a) donations to the Lions Air Ambulance Appeal for the support of Air Ambulance Kent Surrey and Sussex.
- b) donations received for the Lions International Blood Research Appeal based in Kings College Hospital, London.
- c) donations for the support of displaced persons, refugees and other needy people in or from countries around Belarus.

Community Relief Fund

Funds set aside to respond to international and local community disasters. These funds will enable the Foundation to respond and provide assistance as needed. Typical examples of the support that may be given are the provision of water purification units, tents, food, or support for emergency accommodation.

Humanitarian Aid

Funds collected for international programmes and projects such as WaterAid, Street Children, School in a Box (Edukits) and Emergency Relief through UNICEF programmes. Includes donations made during the year to the Lions Sight Conservation Trust (Lions Sight Savers).

Health and Disability

This fund includes donations made to the MedicAlert Foundation, Lions International Eye Centre, Korle Bu (Ghana), Brain Tumour Research, various diabetes awareness projects, funds collected for screening of children's eyes under the Lions Childsight UK programme, and other projects to foster good health and to benefit disabled persons.

LIONS CLUBS INTERNATIONAL DISTRICT 105SE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Lions Clubs International Foundation

The Foundation collects donations for Lions Clubs International Foundation (LCIF), based in Chicago, Illinois. LCIF enables Lions Clubs throughout the world to combine donations and undertake large projects that are needed to help individual communities throughout the world and supports the core programmes of Lions: promoting health; combating disability; preserving sight and serving youth.

LCIF also enables Lions to respond to provide a unique form of disaster relief providing initial aid to those affected by the disaster, and then helping in the rebuilding of communities affected by such things as building hospitals and schools and providing long term accommodation.

16. Summary of funds

Summary of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Designated funds	5,596	-	(5,596)	-	-
General funds	557	5,621	(3,992)	-	2,186
Restricted funds	94,900	179,004	(138,458)	-	135,446
	<u>101,053</u>	<u>184,625</u>	<u>(148,046)</u>	<u>-</u>	<u>137,632</u>

Summary of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Designated funds	13,145	-	(7,549)	-	5,596
General funds	1,679	2,422	(3,321)	(223)	557
Restricted funds	49,366	123,371	(78,060)	223	94,900
	<u>64,190</u>	<u>125,793</u>	<u>(88,930)</u>	<u>-</u>	<u>101,053</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

17. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	3,986	135,446	139,432
Creditors due within one year	(1,800)	-	(1,800)
Total			
	<u>2,186</u>	<u>135,446</u>	<u>137,632</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	8,713	94,900	103,613
Creditors due within one year	(2,560)	-	(2,560)
Total			
	<u>6,153</u>	<u>94,900</u>	<u>101,053</u>

18. Related party transactions

The vast majority of the income of the Foundation arises from donations made by Lions Clubs across the South East of England. All of the Foundation Trustees are members of Lions Clubs in the South East of England from whom donations have been received. However, none of the donations received is considered to be material in the context of the operations of those Lions Clubs or the Foundation.

Howard Lee is a Trustee of the Moorfields Lions Korle Bu Trust (MLKBT), which runs the Lions International Eye Centre, Korle Bu. During the year the Foundation paid donations of £10,545 (2024: £6,120) to MLKBT under normal conditions in line with the Foundation's operations.