

**LIONS CLUBS INTERNATIONAL**

**DISTRICT 105D**

**Statement of Financial Activities  
For the Year ended 30<sup>th</sup> June 2019**

**Administration Account**

**District Governor  
District Treasurer  
District Secretary**

**Lion Ken Staniforth  
Lion Linda Picton  
Lion Roger Huntley**

**Lions Clubs International District 105D**

**Administration Account**

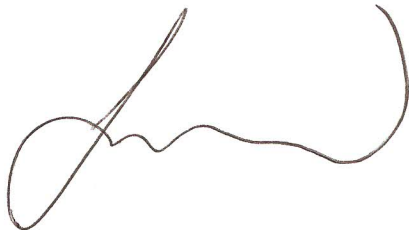
**District Governor's Report**

**For the Year ended 30<sup>th</sup> June 2019**

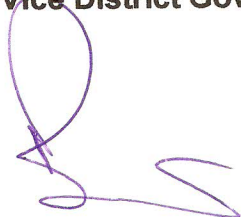
The attached pages detail the District Administration Account for the year ended 30<sup>th</sup> June 2019.

The financial activities demonstrate a continuing healthy position thanks to the intangible income the District continues to receive from an administration and community service point of view by means of the hundreds of voluntary hours and unclaimed expenses contributed by District Officers and fellow Lions and supporters.

It is impossible to place a value on this contribution, but it is greatly appreciated and we must remain mindful of this service given for the benefit of all.



**Jarvis MacDonald**  
**Vice District Governor 2018-2019**



**PDG Peter Burnett**  
**Chairman District Finance Committee 2018 - 2019**

Dated 22nd November 2019

**Lions Clubs International**

**District 105D**

**Statement of Financial Activities  
For the year ended 30<sup>th</sup> June 2019**

**Administration Account**

**Independent Examiner's Statement**

We have examined the Administration Income & Expenditure Account for District 105D as prepared by the District Finance Committee.

In our opinion the accounts are in accordance with the accounting records and information supplied.

Name: *A. Coote*

Qualification: *MAAT*

Gilroy & Brookes Accountants Ltd  
Suite 15  
The Enterprise Centre  
Coxbridge Business Park  
Farnham  
Surrey  
GU10 5EH

Dated *22 November 2019*

# Lions Clubs International

## District 105D

### Administration Account

#### Notes to the Financial Statements

#### Accounting policies

##### General

The financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards.

These have been prepared in accordance with the Statement of Recommended Practice SORP – Accounting by Charities Act 1995 and accruals accounting for the smaller charity October 1995.

##### Incoming Resources

Administration funds are received

- For the general running costs of the District in accordance with the budget approved by the membership at the District Convention 2017.
- For the amounts due to International and Multiple District relating to membership dues as agreed by the relevant Conventions each year. These funds are forwarded to International and Multiple District Treasurer respectively and are shown as separate lines in these accounts.
- Interest received from HSBC Bank plc would be used to offset administration expenses after making due allowance for taxes. No interest earned during the period of these accounts.
- Intangible income by way of hundreds of voluntary hours and unclaimed expenses contributed by District Officers, fellow Lions, and others who have provided support. It is impossible to place a value on such contributions but they remain greatly appreciated.
- The Lions Clubs International MD Affinity Credit Card is now discontinued.

##### Reserve Funds

Apart from specifically designated reserves for Leos and Membership the undesignated reserves are determined by the Trustees to take into account 18th months operating costs at current value (£18,000) Equipment replacement (£2,000) Convention cancellation protection (£5,000) Extraordinary Convention costs and expenses (£3,000). This would total £28,000 and is to be reviewed annually.

##### Tangible and Fixed Assets

Certain regalia and other equipment is owned by the District but the value has been written off. Chains of Office etc. remain insured at their estimated replacement value.

##### Taxation

Provision for Corporation Tax has been made within administration reserves.

## **Lions Clubs International**

### **District 105D**

#### **Administration Account**

Notes to the Financial Statements continued:

##### **Royalties**

The Affinity Card loyalty scheme was discontinued within MD105 as at 30th June 2017.

##### **Finance Committee**

The activities of the District Treasurer and expenditure against budgets or where there are no formal budgets agreed at Convention are monitored by the Finance Committee. That Committee is also responsible for the financial planning and budgets. The Treasurer and Finance Committee report on relevant matters at each Cabinet Meeting. The Committee consisted of PDG Peter (Chairman), DG Ken Staniforth, VD 1st Jarvis MacDonald, District Secretary Roger Huntley and District Treasurer Linda Picton.

##### **Legal Status**

District 105D is governed by its constitution passed in March 1984 and as amended at District Conventions from time to time, such Constitution being in accordance with the relevant provisions of Article VI of the Multiple District Constitution and Standing Orders as amended from time to time.

Restructuring MD105: Following restructuring July 2019 District 105D will transition to District 105SC which will be governed by its constitution passed in September 2018. Level of reserve funds will be reviewed and all Assets and Liabilities remaining in District 105D will be re-designated District 105SC

##### **Bankers**

HSBC Bank plc  
15 High Street  
Christchurch Dorset  
BH23 1AF

##### **Independent Examiner**

As appointed by District Convention 2019,  
Gilroy & Brookes Accountants Ltd  
Suite 15, The Enterprise Centre  
Coxbridge Business Park,  
Farnham,  
Surrey  
GU10 5EH

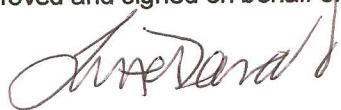
**Lions Clubs International District 105D  
Administration Account  
Statement of Financial Activities for the Year ending 30<sup>th</sup> June 2019**

<b>Incoming Resources</b>	<b>2019</b>	<b>2018</b>
Convention Social	-20	564
Membership Dues	5511	11687
Other Income		428
Insurances	2522	2567
International Dues	39422	38151
MD Dues	32034	33245
	<u><b>79469</b></u>	<u><b>86642</b></u>
<b>Resources Expended</b>		
Insurances	2522	2567
International Dues	39422	38151
MD Dues	32034	33245
New Member paid	2353	
Expenses District Governor	800	800
Expenses Vice District Governors		200
Expenses District Secretary		135
Expenses District Treasurer	161	142
Centennial		160
CNRO	49	46
Sgt at Arms	48	97
Region 1 & 2	66	
Region 3	159	37
Region 4	76	21
Region 5	324	79
EGM	943	
District Regalia & Equipment	607	1268
Handover	19	105
Island Travel	449	288
Room Hire (Cabinet)	337	547
Special Meetings	527	121
Training		103
	<u><b>80896</b></u>	<u><b>78112</b></u>
<b>Committees</b>		
Communications	469	273
Community Services	142	477
Convention Business	2611	2872
Finance	37	95
International Relations	291	409
Membership Drives	250	200
GLT/GMT(Reg. Club Dev)	312	605
PR	170	80
Undesignated		500
Youth	357	376
	<u><b>4639</b></u>	<u><b>5887</b></u>
<b>Total Expenses</b>	<u><b>85535</b></u>	<u><b>83999</b></u>
<b>Total Surplus(defecit)</b>	<u><b>-6066</b></u>	<u><b>2643</b></u>
<b>Allocated to:</b>		
Administration Reserve	-6046	2079
Convention Social Reserve	-20	564
<b>Total to Reserves</b>	<u><b>-6066</b></u>	<u><b>2643</b></u>

**Lions Clubs International District 105D  
Administration Account  
Balance Sheet as at 30<sup>th</sup> June 2019**

	<u>2019</u>	<u>2018</u>
<b>Current Assets: Debtors</b>		
Convention Bank	1	564
HSBC Current Account	10999	18623
HSBC Investment Account	5000	5000
Barclays Bank	20000	20000
<u>36000</u>		<u>44187</u>
Debtors	1928	
	<u>37928</u>	
<b>Current Liabilities: Creditors</b>	698	891
<b>Net Assets</b>	<u><u>37230</u></u>	<u><u>43296</u></u>
 <b>Reserve Funds</b>		
Administration	26669	32715
Leos	522	522
Convention Business	5000	5000
Convention Social	544	564
Membership	4495	4495
<u>37230</u>		<u>43296</u>
 <b>Movements in Reserves</b>		
<b>Adminstration</b>		
Opening Balance	32715	30636
Allocated from year suplus	-6046	2079
Transfer from Convention Social		
<u>26669</u>		<u>32715</u>
 <b>Leos</b>		
Opening Balance	522	522
Allocation		
<u>522</u>		<u>522</u>
 <b>Convention Business</b>		
Opening Balance	5000	5000
Allocation		
<u>5000</u>		<u>5000</u>
 <b>Convention Social</b>		
Opening Balance	564	
Allocation	-20	564
Transfer to Admin		
<u>544</u>		<u>564</u>
 <b>Membership</b>		
Opening Balance	4495	4495
Allocation		
<u>4495</u>		<u>4495</u>
 <b>Total Reserves</b>	<u><u>37230</u></u>	<u><u>43296</u></u>

Approved and signed on behalf of District 105D Cabinet



Vice District Governor Jarvis MacDonald

Date: 22nd November 2019