

**LIONS CLUBS INTERNATIONAL
DISTRICT 105SC**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2025**

ADMINISTRATION ACCOUNT

Lions Clubs International District 105SC - Administration Account

Contents

	Page
Contents	2
Legal and Administrative Information	3
District Governor's Report	4
Independent Examiner's Report	5
Accounting Policies	6
Balance Sheet	7
Income and Expenditure	8 - 9
Notes for Income and Expenditure	10

Lions Clubs International District 105SC - Administration Account

Legal and Administrative Information

Trustees:

- District Governor
Sandra Manktelow appointed July 2022
- 1st Vice District Governor
Dianne Hopkins appointed July 2023
- 2nd Vice District Governor
Tim Hanton appointed July 2020
- District Treasurer
Dora Kan appointed July 2024
- District Secretary
Peter Burnett appointed July 2020
- Finance Committee Chair and Past District Governor
David Ebsworth appointed July 2020

Principal Address

7 Cross Roads
London Road
Devizes
Wiltshire SN10 2HB

Independent Examiner

Graham J Rogers FCA
Chartered Accountant
33 Ray Park Avenue
Maidenhead SL6 8DZ.

Bankers

HSBC Bank PLC
15 High Street
Christchurch
Dorset
BH23 1AF

Lions Clubs International District 105SC - Administration Account

District Governor's Report for the Year ended 30th June 2025

This is the report for District 105SC for the year to 30th June 2025.

The attached pages detail the District Administration Account for the Year Ended 30th June 2024.

The financial activities demonstrate a healthy position thanks to the intangible income the District continues to receive from an administration and community service perspective 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.

Sandra Manktelow
District Governor 2024-25

Signed: *Sandra Manktelow*
Sandra Manktelow (Mar 8, 2026 19:41:52 GMT)

Date: 8-Mar-2026

Past District Governor David Ebsworth
Chairman - District Finance Committee 2024-25

Signed: *David Ebsworth*
David Ebsworth (Mar 9, 2026 09:41:48 GMT)

Date: 9-mar-2026

Lions Clubs International District 105SC - Administration Account

Independent Examiners Report for the year ended 30th June 2025

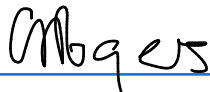
I have examined the Accounts, books, vouchers and bank statements of Lions Clubs International, Multiple District 105, District 105SC (abbreviated as LCI District 105SC) for Year Ended 30th June 2025.

In my opinion, these are free from material mis-statements and represent the financial performance and position of LCI District 105SC.

Graham Rogers

Graham J Rogers FCA

Chartered Accountant



Signed: [Graham Rogers \(Mar 8, 2026 20:18:50 GMT\)](#)

Date: 8-Mar-2026

Lions Clubs International District 105SC - Administration Account

Accounting Policies for the year ended 30th June 2025

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

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.
- Amounts due to Lions Clubs International (LCI) and Multiple District 105 (British Isles) (MD105) relating to membership subscriptions as agreed by the relevant Conventions each year. These funds are forwarded to LCI and MD105 Treasurer respectively and are shown as separate lines in 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, however, they remain greatly appreciated.

Reserve Funds

The following undesignated reserves are determined by the Trustees to take into account:

- 15th months operating costs at current value (£15,000)
- Equipment replacement (£2,000)
- Convention cancellation protection (£5,000)

This would total £22,000 and is to be reviewed annually.

Tangible and Fixed Assets

Certain regalia and other equipment is owned by the District 105SC, however, the value has been written off. Chains of Office etc. remain insured at their estimated replacement value.

Taxation

Provision for Corporation Tax liability that may arise has been made within administration reserves.

Lions Clubs International District 105SC - Administration Account

Statement of Financial Activities

Balance Sheet for Year Ended 30th June 2025

	<u>2025</u>	<u>2024</u>
	£	£
Current Assets		
Owed To Charity Account	-500	0
Convention Account 81699083	0	787
HSBC Account 31025767	22,234	24,252
Net Assets	<u>21,734</u>	<u>25,039</u>
Reserve Funds		
Administration (including equipment)	16,734	18,180
Leos	0	522
Convention Business	5,000	5,000
Membership Dues	0	550
Convention Social	0	787
	<u>21,734</u>	<u>25,039</u>
Movements in Reserves		
Administration		
Opening Balance	18,180	17,414
Allocated Surplus/Deficit for the year	-1446	766
Closing Balance	<u>16,734</u>	<u>18,180</u>
Leos		
Opening Balance	522	522
Allocated Surplus/Deficit	-522	0
Closing Balance	<u>0</u>	<u>522</u>
Convention Business		
Opening Balance	5,000	5,000
Allocated surplus for the year	0	0
Closing Balance	<u>5,000</u>	<u>5,000</u>
Membership		
Opening Balance	550	550
Allocated Surplus/Deficit	-550	0
Closing Balance	<u>0</u>	<u>550</u>
Convention Account		
Opening Balance	787	614
Allocated Surplus/Deficit	-787	173
Closing Balance	<u>0</u>	<u>787</u>
Total Reserves	<u>21,734</u>	<u>25,039</u>

Lions Clubs International District 105SC - Administration Account

Income and Expenditure for Year Ended 30th June 2025

	<u>2025</u>	<u>2024</u>
	£	£
<u>Income</u>		
Dues, Insurance and Youth Donations		
Lions Clubs International Dues	39,433	39,448
Multiple District 105 (British Isles) Dues	40,814	35,569
Insurance ⁽¹⁾	0	2,345
District Membership Dues	8,732	9,412
Youth – Multiple District 105 ⁽²⁾	2,487	2,333
Youth – District 105SC ⁽²⁾	809	1,317
Other Income		
District Handover / Cabinet / Other Events (not Convention)	2,062	
District Convention Events Bookings Only	6,645	
District Convention - Other Takings	885	
Other	7,440	
<u>Total Income</u>	<u>109,307</u>	<u>90,424</u>
	<u>2025</u>	<u>2024</u>
	£	£
<u>Expenditure</u>		
Dues and Youth Donations		
Lions Clubs International Dues	39,433	39,448
Multiple District 105 (British Isles) Dues	41,381	35,569
Insurance ⁽¹⁾	0	2,345
Youth – Multiple District 105 ⁽²⁾	2,487	2,333
Youth – District 105SC ⁽²⁾	809	1,317
Administration		
District Governor's Team	2,200	1,671
Administration Team	53	225
Regions	0	0
District Officers/Regalia	187	676
Island Travel	714	524
Cabinet Room Hire	416	500
Mental Health Training (Every 3 Years)	1,400	

Lions Clubs International District 105SC - Administration Account

Income and Expenditure for Year Ended 30th June 2025 (continued)

	<u>2025</u>	<u>2024</u>
	£	£
<u>Expenditure (cont.)</u>		
Committees		
Communications	618	512
Convention Business	5,401	3,650
Convention	0	0
Bank charges	120	125
Global Action Team	359	550
Convention Donation to LCIF ⁽³⁾	500	0
Youth ⁽⁴⁾	320	213
District Convention and Other Events		
Convention Events Costs paid by Attendees	6,626	
Room Hire - Other Events	350	
Meals - Other Events	2,081	
Transferred to Charity Trust Account	6,150	
Membership Grant	250	
Other	757	
<u>Total Expenditure</u>	<u>112,612</u>	<u>89,658</u>
Surplus/Deficit	<u>- 3305</u>	<u>766</u>

Notes for Income and Expenditure for Year Ended 30th June 2025:

1. Insurance was part of MD150 Dues and not reported separately.
2. Youth donations for MD105 and District 105SC received into the Administration Account had been transferred back to the Charitable Trust Account as they were charitable donations.
3. Donation sent to LCIF from the Charity Trust Account on behalf of the International Guest who attended the District 105SC's Convention in April 2025, to be repaid from the Administration Account in Year 2025-26.
4. Youth payment in 2024-25 paid from Administration Account by mistake as it should have been paid from the Charitable Trust Account.

Lions Clubs International District 105SC - Administration Account

Account for Year Ended 30th June 2025 approved and signed on behalf of
the Lions Clubs International District 105SC Cabinet:

Sandra Manktelow
District Governor 2024-25

Signed: *Sandra Manktelow*
Sandra Manktelow (Mar 8, 2026 19:41:52 GMT)

Date: 8-Mar-2026