REGISTERED CHAIRTY NUMBER: 1187589

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2026 FOR WATFORD LIONS CLUB CIO

WATFORD LIONS CLUB CIO

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FOR THE YEAR ENDED 30TH JUNE 2026

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WATFORD LIONS CLUB CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2026

The trustees present their report with the financial statement of the charity for the year ended 30th June 2026. The trustees have adopted the provisions of Acccounting 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 2015).

OBJECTIVE AND ACTIVITIES

Objectives and aims

The objects state that the trustees shall hold the Trust Fund and its income upon trust to apply for any purpose which is charitable according to the Law of England and Wales whether for the benefit of any individual or group of people or for the benefit of any other organisation established for charitable purposes, provided always that the Trustees shall not apply the fund of any part thereof without first obtaining the approval of the Watford Lions Club CIO at a Lions Club meeting.

The Charity's objectives are:

- To relieve poverty and hardship within the local community
- To advance citizenship and community development.
- To support health, wellbeing and social inclusion.
- To raise funds for local, national and international humanitarian causes.

The trustees have considered the Charity Commission's guidance on Public Benefit. The work of the charity gives rise to public benefit by supporting other registered charities with donations and grants.

Volunteers

The charity required approximately 4500 hours of volunteer's efforts in the year to carry out its work.

It is difficult to attribute an economic value to this contributions that the volunteers make of their time but is crucial to the functioning of the charity. The trustees ensure that the best value is derived from the effort of the volunteers.

WATFORD LIONS CLUB CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2026

ACHIVEMENT AND PERFORMANCE

Charitable activities
During the year, the Watford Lions Club CIO continued its regular fundraising activities .
The Club organised : Abbots Langley Fireworks & Cassiobury Fireworks, Abbots Langley Carnival and Santa Sleigh. The Club also provides volunteers for The Lions Bookshop in Hemel Hempstead.

We acknowledge Abbots Langley Parish Council's grant of £4,000 and £6,000 grant from Warner Bros Studios, for the Carnival and Fireworks in Abbots Langley.

The Club continued to provide support to many sectors of communities both locally and abroad from the funds raised by the Club, organisations that support the sick, the young and the elderly. Various projects undertaken by Lions Districts and Lions International were supported by the Club to provide assistance during humanitarian disasters. Donations made in the year are shown in the accounts. It is anticipated that the Club will continue with its fundraising and service activities in the future to enable the Charity to achieve its objectives.

We are therefore happy to report that the trustees have considered the Charitiy Commissions's guidance on public benefit.

We can confirm that these activities provide a public benefit because they support registered charities by donations and grants.

FINANCIAL REVIEW
Reserves policy

Funds raised as general donations are utilised to make donations. However where funds are raised for specific projects or events these are identified separately, (earmarked), and donated towards the relevant projects or events as required. Reserves at the year end therefore include funds that were raised as general donations that have not yet been used to make donations and funds that have been received but earmarked for use on specific projects or events.

Over and above any funds held that have been earmarked for specific projects and events it is the policy of the charity to maintain some unrestricted reserves not committed or invested in tangible assets. This is in order to ensure that seed funding is available for new projects to be started when necessary.

WATFORD LIONS CLUB CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Watford Lions Club CIO was registered a charity no. 1187589 on 27th January 2020 and incorporated on 17th July 2020, taking over the trust fund adminstrated and managed by the trustees under the name of Watford Charitable Trust Fund Registered Charity number 1006723.

The Club was established as a Charitable Incorporated Organisation (CIO) effective on 17th July 2020 (Registered Charity No.1187589)

The body of trustees consists of upto six persons.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1187589

Principal address

c/o Herts Bowling Club, Bellmount Wood Avenue,Watford, WD17 3BT

President	Mr Mehul Popat (appointed 1st July 2026) Mr Prakash Panchal (resigned 30th June 2026)
Secretary	Mrs Gita Mistry
Treasurer	Mr Prakash Panchal (appointed 1st July 2026)
Trustees	Mr Suresh Gajjar Mr Prakash Panchal Mr Gulab Mistry Mr Mehul Popat Mr Robin Powell
Independent examiner	Mr Vinod Valand (FCCA) Avin Accountants, Accountants 78 Queens Road Watford WD17 2LA

Approved by order of the board of trustees on 7th October 2026 and signed on its behalf by:

Mr Suresh Gajjar Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WATFORD LIONS CLUB CIO

Independent examiner's report to the trustees of Watford Lions Club CIO

I report to the charity trustees on my examination of the accounts of Watford Lions Club CIO (the Club) for the year ended 30th June 2026.

Responsibilities and basis of report
As the Charity Trustees of the Club you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Club's accounts carried out under section 145 of the Act and in carryng out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my 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 accounting records were not kept in respect of the Clubs required by section 130 of the 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 the independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner
Mr Vinod Valand (FCCA)
Avin Accountants, Accountants
78 Queens Road
Watford
WD17 2LA

7th October 2026

WATFORD LIONS CLUB CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2026

	Notes	2026 Unrestricted fund	2025 Unrestricted fund
INCOME AND ENDOWMENTS FROM			
Donations		40,974	34,952
Members Dues		2,086	1,674
TOTAL		43,060	36,626
EXPENDITURE ON			
Raising donations and charitable donations		40,508	29,161
District dues and admin expenses		1,963	1,809
NET INCOME/(EXPENDITURE)		589	5,656
RECONCILIATION OF FUNDS			
Total funds brought forward		55,067	49,411
TOTAL FUNDS CARRIED FORWARD		55,656	55,067

WATFORD LIONS CLUB CIO

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30TH JUNE 2026

	Notes	2026 Unrestricted fund	2025 Unrestricted fund
CURRENT ASSETS			
Other debtors	4	**1,318**	**740**
Cash at bank		**59,338**	**58,827**
		60,656	**59,567**
OTHER CREDITORS			
Amounts falling due within one year	5	**5,000**	**4,500**
NET CURRENT ASSETS		**55,656**	**55,067**
NET ASSETS		**55,656**	**55,067**
FUNDS			
Unrestricted funds	6	**55,656**	**55,067**
TOTAL FUNDS		**55,656**	**55,067**

The financial statements were approved by the Board of Trustees on 7th October 2026 and were signed on its behalf by

Mr Mehul Popat
President

Mr Prakash Panchal
Treasurer

The notes form part of these financial statements

WATFORD LIONS CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

1 **ACCOUNTING POLICIES**

First time adoption

The financial statements of the charity, which is a public benefit entity under FRS102, 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 Standand applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2026 nor for the year ended 30th June 2025.

Trustees' expenses
There were no trustees' expenses paid for the year ended 30th June 2026 nor the year ended 30th June 2025.

3 STAFF COSTS

	2026	**2025**
The average monthly number of employees during the year was as follows:	**0**	0

No employees received emoluments in excess of £60,000

4 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other debtors- Prepayment	**1318**	740

5 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Fireworks sponsorship prepayment	**5,000**	4,500

6 **MOVEMENTS IN FUNDS**

	At 1/7/25	Net movement in funds	**At 30/6/26**
	£	£	**£**
Unrestricted funds			
General Fund	*55,067*	*589*	**55,656**
TOTAL FUNDS	55,067	589	**55,656**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	**Movement in funds**
	£	£	**£**
Unrestricted funds			
General Fund	*43,060*	*42,471*	**589**
TOTAL FUNDS	43,060	42,471	**589**

Comparative for movement in funds

	At 1/7/24	**Net movement** in funds	At 30/6/25
	£	£	£
Unrestricted funds			
General Fund	49,411	5,656	55,067
TOTAL FUNDS	49,411	5,656	55,067

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	36,626	30,970	5,656
TOTAL FUNDS	36,626	30,970	5,656

7 **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th June 2026.

WATFORD LIONS CLUB CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2026

	2026	2025
INCOME AND ENDOWMENTS	**£**	**£**
Donations		
Cassiobury Fireworks	**1,967**	**3,203**
Abbots Langley Carnival	**16,101**	**13,987**
Abbots Langley Fireworks	**10,241**	**9,723**
Lions Bookshop	**6,373**	**5,829**
Santa Sleigh	**1,655**	**1,767**
Old Legacy accounts	**4,355**	**0**
Other donations	**0**	**443**
Bank interest income	**282**	**0**
Membership dues	**2,086**	**1,674**
Total incoming resources	**43,060**	**36,626**
EXPENDITURE		
Raising Donations		
Abbots Langley Carnival	**7,348**	**5,511**
Abbots Langley Fireworks	**5,565**	**5,383**
Garage Rent	**1,579**	**1,565**
Bank charges	**178**	**0**
District Dues and admin expenses	**1,963**	**1,809**
	16,633	**14,268**
CHARITABLE DONATIONS		
Apsley Paper Mill	**3,808**	**0**
Watford Workshop (sheltered)	**2,000**	**1,500**
Childrens Starfish Ward (Watford General Hospital)	**4,000**	**0**
LCI and District donations	**3,300**	**3,150**
Hospice St Francis	**2,681**	**0**
Needy families in Watford	**2,000**	**2,000**
New Hope Rough sleeping	**2,000**	**2,000**
Herts Young Homeless	**1,000**	**0**
Veterans support	**0**	**350**
Blood runners	**1,000**	**750**
Drum	**0**	**1,000**
Watford Disability	**0**	**500**
Brain Tumor	**0**	**500**
Hand on Heart	**750**	**0**
9 Lives	**625**	**0**
Scouts groups - various	**437**	**1,370**
Careco	**0**	**450**
Watford Rotary	**492**	**500**
Fish & Chips Lunches & Seaside trips for Elderly	**1,127**	**1,062**
Other donations under £500	**618**	**1,570**
Total resources expended	**42,471**	**30,970**
Net (Expenditure)/ income	**589**	**5,656**