Company registration number CE035917 (England and Wales)

Charity registration number 1207914 (England and Wales)

THE LIONS CLUB OF HESTON (CIO)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

THE LIONS CLUB OF HESTON (CIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Mark Harvey Mrs B Kuchekar Ms S Patel Mr I S Mudhar Ms S Khan Ms J Kaur Mr J S Rehncy Mr M Gajjar Mr P Gordhandas	
Country of incorporation	United Kingdom (England and Wales)	CE035917
Charity registration	England and Wales	1207914
Registered office	1276-1278 Greenford Road Greenford Middlesex UK UB6 OHH	

THE LIONS CLUB OF HESTON (CIO)

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THE LIONS CLUB OF HESTON (CIO)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objectives are to support people in need within the local community and to promote charitable activities for the public benefit. During the year, the charity focused particularly on alleviating food poverty and supporting local food banks. Activities included collecting surplus and donated food from supermarkets and other sources and arranging for this to be distributed to food banks and individuals in need.

The charity has also developed an urban garden project, which is used to grow fresh produce for distribution through local food banks. This initiative supports the charity's food poverty work whilst also encouraging community involvement and the productive use of local growing space.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the year ended 30 June 2025, the charity continued to support the local community through a wide range of charitable and service activities.

The charity regularly collected and distributed surplus food and public donations from supermarkets to food banks, homeless shelters, schools and other organisations supporting people in need. We continued to develop the Lions Community Urban Farm, encouraging community volunteering and the growing of fresh fruit and vegetables to support our hunger programme.

The charity also supported health and wellbeing initiatives, children and young people, vulnerable members of the community and other local charitable causes.

Fundraising and service activities were undertaken throughout the year, working in partnership with local businesses, educational institutions, community organisations, volunteers and other Lions Clubs.

These activities furthered the charity's charitable objectives and provided direct benefit to the local community.

Financial review

At 30 June 2025, the charity had unrestricted funds of £5,653 and restricted funds of £6,053. The restricted funds are held for use in accordance with the specific purposes for which they were received. The trustees consider that the charity's overall financial position remains satisfactory and that it has sufficient resources to continue its charitable activities.

Structure, governance and management

The Lions Club of Heston is constituted as a Charitable Incorporated Organisation (CIO) and is registered with the Charity Commission for England and Wales. The charity is governed in accordance with its constitution and is managed by its trustees, who are responsible for the overall direction, governance and administration of the charity.

The trustees meet as required to consider the charity's activities, finances and future plans and to ensure that its resources are applied in furtherance of its charitable objectives. Trustees are appointed in accordance with the provisions of the charity's governing document.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mr Mark Harvey
Mrs B Kuchekar
Ms S Patel
Mr I S Mudhar
Ms S Khan
Ms J Kaur
Mr J S Rehncy
Mr M Gajjar
Mr P Gordhandas

Recruitment and appointment of trustees
Trustees are appointed in accordance with the charity's constitution, having regard to the skills and experience required by the charity. New trustees are provided with appropriate induction and guidance on their responsibilities.

The trustees' report was approved by the Board of Trustees.

Mr I S Mudhar
Trustee

Ms J Kaur
Trustee

2 September 2026

THE LIONS CLUB OF HESTON (CIO)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 JUNE 2025

	Unrestricted Funds	Restricted Funds	Total
Income from charitable activities			
Donations	3,610	6,425	10,035
	3,610	6,425	10,035
Other income			
Subscriptions / members' contributions	3,590	-	3,590
Other income from members' events	3,262	-	3,262
	6,852	-	6,852
Total income	**10,462**	**6,425**	**16,887**
Expenditure on:			
Charitable actiuvities	2,746	11,924	14,670
Administrative costs			
Lions Club International & District 105	4,326	-	4,326
Members' event costs	3,512	-	3,512
Total expenditure	**10,584**	**11,924**	**22,508**
Net movement in funds	**(122)**	**(5,499)**	**(5,621)**
Reconciliation of funds:			
Fund balances at 1 July 2024	5,799	11,408	17,207
Fund balances at 30 June 2025	**5,677**	**5,909**	**11,586**

THE LIONS CLUB OF HESTON (CIO)

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£
Current assets			
Debtors	4	2,880	
Cash at bank and in hand		11,174	
		14,054	
Creditors: amounts falling due within one year	5	(2,468)	
Net current assets			11,586
The funds of the charity			
Restricted income funds			5,909
Unrestricted funds			5,677
			11,586

The financial statements were approved by the trustees on 2 September 2026

Mr I S Mudhar
Trustee

Ms J Kaur
Trustee

1 Accounting policies

Charity information

The Lions Club of Heston (CIO) is a Charitable Incorporated Organisation incorporated in England and Wales. The registered office is 1276-1278 Greenford Road, Greenford, Middlesex, UB6 OHH, UK.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

3 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

4 Debtors

	2025 £
Amounts falling due within one year:	
Other debtors	2,880

Other debtors relate to fees receivable from members.

5 Creditors: amounts falling due within one year

	2025 £
Other creditors	2,468

6 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).