GOV.UK Charity Commission

Charity Commission Annual Return 2025

THE IRIS BRUFF, ROMEO & INET EFFS FOUNDATION

Charity registration number: 1195275

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2025.

Financial period

Financial period start date

31/12/2024

Financial period end date

30/12/2025

Income and spending

Income £

£10,000

Spending £

£10,000

Number of contracts from government

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?

0

Number of grants from government

How many grants did your charity receive from central government or a local authority during the financial period for this return?

0

Income breakdown

Donations and legacies (excluding Endowments Received)

£10,000

Charitable activities

£0

Other trading activities

£0

Investments

£0

Other

£0

Grantmaking

Is grant making the main way your charity carries out its purposes?

No

Recipients of grants

Please round all figures to the nearest pound (do not enter decimal points or commas).Individuals

£0

Other charities

£0

Other organisations that are not charities

£0

Trustee payments

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?

☒e. None of the trustees have been paid

Did any of the trustees resign and take up employment with your charity in the financial period of this return?

No

Income from outside the UK

Did your charity receive income from outside of the United Kingdom in the financial period of this return?

No

Delivering activities outside the United Kingdom

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?

Yes

Select the countries your charity delivered charitable activities outside the United Kingdom

Ghana,Jamaica,Nigeria

Written agreements with partners outside UK

Does your charity have formal written agreements in place with any partners delivering charitable activities on its behalf outside of the United Kingdom?

No

Spending outside of the United Kingdom

Did your charity spend funds outside of the United Kingdom in the financial period of this return?

Yes

Select countries/territories your charity operated in during the financial period covered by this annual return

☒Ghana
☒Jamaica
☒Nigeria

Ghana	£ 0
Jamaica	£ 0
Nigeria	£ 0

Please record total spend in each country. Round figures to the nearest £100if possible (do not enter decimal points or commas). We recommend you select "Save" regularly to avoid losing any values entered.

£ 0

Methods of money transfer

How much money did your charity send in total outside of the United Kingdom using a method other than the regulated banking system in the financial period for this return?

£0

Trading subsidiaries

Does the charity have any trading subsidiaries?

No

Employment contract types

People were permanently employed by your charity

0

People were on fixed-terms contracts with your charity

0

Self-employed people were working for your charity

0

Governance policies

Internal charity financial controls policy and procedures

Yes

Safeguarding policy and procedures

Yes

Financial reserves policy and procedures

Yes

Complaints policy and procedures

Yes

Serious incident reporting policy and procedures

Yes

Internal risk management policy and procedures

Yes

Trustee expenses policy and procedures

Yes

Trustee conflicts of interest policy and procedures

Yes

Investing charity funds policy and procedures

Yes

Campaigns and political activity policy and procedures

Yes

Bullying and harassment policy and procedures

Yes

Social media policy and procedures

Yes

Engaging external speakers at charity events policy and procedures

Yes

Safeguarding

Has your charity provided services to children and/or adults at risk in the financial period of the return?

Yes

a. Standard DBS checks have been obtained for all eligible roles

Not Applicable

b. Enhanced DBS checks have been obtained for all eligible roles

Not Applicable

c. Enhanced with Barred List(s) DBS checks have been obtained for all eligible roles

Not Applicable

External risk and impact

Donations,

Negative

Other income - grants

Negative

Other income - contracts

Not applicable

Other income - investment

Not applicable

Expenditure on charitable activities

Not applicable

Expenditure on overheads

Not applicable

Number of volunteers

Not applicable

Number of employees

Negative

Number of trustees

Not applicable

Fundraising activities

Negative

Capacity to deliver services

Negative

Total service demand

Not applicable

Volunteers

Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?

10

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

· you have consented to their release; or

· we are legally obliged to disclose them; or

· we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

· we can lawfully do so; and

· we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

(a) update, consolidate, and improve the accuracy of our records;

(b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;

(c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right

to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

Your role at the charity (select one):

☒Other

Given names	CoSec
Family name	Lumorus
Telephone number	+44 20 3983 3884
Email	cosec@lumorus.com
Date submitted	22/10/2026

It is a criminal offence under section 60 of the Charities Act 2011 for anyone to knowingly or recklessly provide false or misleading information to the commission; this includes suppressing, concealing or destroying documents.

REGISTERED CHARITY NUMBER: 1195275

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

FOR

THE IRIS BRUFF, ROMEO & INET EFFS FOUNDATION

THE IRIS BRUFF, ROMEO & INET EFFS FOUNDATION

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

	Page
Reference and Administrative Details	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4 to
5 Detailed Statement of Financial Activities	6

THE IRIS BRUFF, ROMEO & INET EFFS

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE PERIOD ENDED 31 DECEMBER 2025

TRUSTEES	ROMEO EFFS CHRISTOPHER MERCHANT MARCIA JONES JASON LEE
PRINCIPAL ADDRESS	26 KNOLLS COURT FARQUHAR ROAD LONDON SE19 1SP
REGISTERED CHARITY NUMBER	1195275

THE IRIS BRUFF, ROMEO & INET EFFS

STATEMENT OF FINANCIAL ACTIVITES FOR THE PERIOD ENDED 31 DECEMBER 2025

	Notes	2025 £
INCOME AND ENDOWMENTS FROM		
Unrestricted Income		10,000
EXPENDITURE:		
Charitable activities		10,000
NET INCOME/ (EXPENDITURE)		0
RECONCILIATION OF FUNDS		
Total funds brought forward		12
TOTAL FUNDS CARRIED FORWARD		12

The notes form part of these financial statements

THE IRIS BRUFF, ROMEO & INET EFFS

BALANCE SHEET 31 DECEMBER 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash at bank		12	12
NET ASSETS		12	12
FUNDS			
Unrestricted funds		12	12

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2026 and were signed on its behalf by:

……..
Romeo Effs- Chair

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', 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. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income and fundraising proceeds are included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Fees are included when the charity has a right to income by way of performance of services.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where cost 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 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 is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' remuneration and other benefits for the period ended 31st December 2025 was £nil (2024:nil)

Trustees' expense
There were no trustees' expenses paid for the period ended 31 December 2025 (2024:nil)

3. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

THE IRIS BRUFF, ROMEO & INET EFFS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Charitable activities		
Donations	10,000	5,000
EXPENDITURE		
Charitable activities		
Charitable activities	10,000	4,898
	10,000	4,898
Support cost		
Finance		
Bank Charges	-	102
Total resources expended	10,000	5,000
Net expenditure	0	0

This page does not form part of the statutory financial statements