Charity registration number 1202072 (England and Wales)

THE LAMBERTH FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

THE LAMBERTH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Mustoe Mrs J Collins Mr R P J Lamberth	
Charity registration	England and Wales	1202072
Accountants	Affinia (Colchester) The Octagon Suite E2, 2nd Floor Middleborough Colchester CO1 1TG	

THE LAMBERTH FOUNDATION

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THE LAMBERTH FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2025

The Trustees present their annual report and financial statements for the year ended 30 November 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 Charities Act 2011, 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 the prevention of relief of poverty in the UK and Portugal by providing grants, items and services to individuals in need and/ or charities, or other organisations working to prevent or relieve poverty. We start with a simple question 'How can we make a difference?'

We are making a difference through direct educational sponsorship, school building projects; provision of books and other school supplies; installation of play equipment; payment of medical and health expenses, distribution of food and clothing and direct support for homelessness. We achieve out objectives by working alongside individuals, communities and local organisations to bring about long-term change and hope for a brighter future.

We currently have three trustees. We adhere to legal restrictions on appointing trustees. No actual experience is required but we look for specific knowledge and past experience in the kind of work we do in the various regions and countries we work in. Trustees can hold office for five years after which they can and may not be reappointed.

Throughout the period the trustees have paid due regard to the guidance issued by the Charity Commission on 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

We are a newly-established, small, non-profit organisation and aim to improve welfare of disadvantaged people. We have performed well in maintaining a year-round Soup Kitchen for those on low income and a resource room for abused young people. We have worked closely with other volunteers to provide Seasonal toys for disadvantaged children and financially supported local community projects, We continue to work on the ground to support homeless people on the streets.

Financial review

To date all funding for the Charity has been provided by the Founder and the Foundation has plans to raise funds for specific projects in future years as and when the need arises.

Structure, governance and management

The Charity is a company limited by guarantee.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mr P Mustoe
Mrs J Collins
Mr R P J Lamberth

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

Richard Lamberth

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Mr R P J Lamberth

Trustee 17 September 2026

Date: .....

THE LAMBERTH FOUNDATION

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE LAMBERTH FOUNDATION FOR THE YEAR ENDED 30 NOVEMBER 2025

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the period ended 30 November 2025.

This report is made to the charity's Trustees, as a body, in accordance with the terms of our engagement letter dated 8 June 2026. Our work has been undertaken solely to prepare for your approval the financial statements of The Lamberth Foundation and state those matters that we have agreed to state to the charity's Trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Lamberth Foundation and the charity's Trustees as a body, for our work or for this report.

It is your duty to ensure that The Lamberth Foundation has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of The Lamberth Foundation. You consider that The Lamberth Foundation is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of The Lamberth Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Affinia (Colchester)

Accountants

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The Octagon Suite E2
2nd Floor Middleborough
Colchester
Essex
CO1 1TG

THE LAMBERTH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 NOVEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	9,315	6,000
Total income		9,315	6,000
Expenditure on:			
Charitable activities	**4**	6,596	4,363
Other expenditure	**7**	2,675	1,500
Total expenditure		9,271	5,863
Net income and movement in funds		44	137
Reconciliation of funds:			
Fund balances at 1 December 2024		286	149
Fund balances at 30 November 2025		330	286

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE LAMBERTH FOUNDATION

STATEMENT OF FINANCIAL POSITION

AS AT 30 NOVEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**9**	21,250		12,000	
Cash at bank and in hand		315		250	
		21,565		12,250	
Creditors: amounts falling due within one year	**10**	(21,235)		(11,964)	
Net current assets			330		286
The funds of the Charity					
Unrestricted funds	**11**		330		286
			330		286

17 September 2026

The trustees have not required the charity to obtain an audit of its financial statements for the period in question in accordance with section 476.

Richard Lamberth

The financial statements were approved by the Trustees on .....

.....
Mr R P J Lamberth
Trustee

1 Accounting policies

Charity information

The Lamberth Foundation is a charity registered with The Regulator for Charities in England and Wales. The principle place of business is Art House, 2C Inner Park Road, Wimbledon, London, SW19 6DZ, UK.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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. Income represents amounts receivable from fundraising, grants and donations and other sundry items.

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.

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	9,315	6,000

4 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Charitable expenditure	6,596	4,363
Unrestricted funds	6,596	4,363

5 Trustees

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

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

7 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other expenditure	2,675	1,500

8 Taxation

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

9 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	21,250	12,000

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	18,770	10,464
Accruals and deferred income	2,465	1,500
	21,235	11,964

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2024	Incoming resources	Resources expended	At 30 November 2025
	£	£	£	£
General funds	286	9,315	(9,271)	330

Previous year:	At 1 December 2023	Incoming resources	Resources expended	At 30 November 2024
	£	£	£	£
General funds	149	6,000	(5,863)	286

12 Audit Requirement

The trustees have confirmed that the charity is exempt from a full audit based on their size.

13 Related party transactions

There were no disclosable related party transactions during the year.