

Lampard Club
Unaudited Financial Statements
4 April 2025

BRINDLEY GOLDSTEIN LIMITED

Chartered accountants
103 High street
Waltham Cross
EN8 7AN

Lampard Club

Financial Statements

Year ended 4 April 2025

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Lampard Club

Trustees' Annual Report

Year ended 4 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 4 April 2025.

Reference and administrative details

Registered charity name	Lampard Club
Charity registration number	1210088
Principal office	184A Lordship Road London N16 5ES

The trustees

Aharon Yitzchock Royde Issac Reizter Cecilia Farber	(Appointed 18 September 2024)
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Independent examiner	Charles Goldstein FCA 103 High street Waltham Cross EN8 7AN
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Structure, governance and management

The Charity is controlled by its governing document a Deed dated 18 September 2004 and constitutes an unincorporated charity.

The trustees administer the day-to-day affairs of the Charity. None of the Trustees have any beneficial interest in the Charity.

Recruitment, Induction and Training

It is not the intention of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment, induction and training procedures.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

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Trustees' Annual Report *(continued)*

Year ended 4 April 2025

Objectives and activities

. Advancement and relief of young people through the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life. Provision of support and activities which develop their skills , capacities and capabilities to enable them to participate in society as mature and responsible individuals.

. The prevention or relief of poverty in the United Kingdom by providing grants to charities or other organisations working to prevent or relieve poverty.

Public Benefit

The trustees confirm their compliance with the duty to have regard to the Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

Grant Making Policy

Grants are made to charitable institutions and organisations which accord with the objects of the Charity.

Achievements and performance

The charity continued to receive donations during the period and thus was able to make grants for education support and relief of poverty. The aggregate donations made during the year was £166,464. No change of activities is envisaged in the immediate future.

Financial review

The financial results of the Charity's activities for the year reflected in the attached financial statements together with the notes thereon.

Reserves Policy

The financial results of the Charity's activities for the year are reflected in these financial statements, together with the notes thereon. The trustees are satisfied with the results for the year.

Plans for future periods

There are no current plans to change the activities or modus operandi in the foreseeable future.

The trustees' annual report was approved on 15 September 2025 and signed on behalf of the board of trustees by:



Aharon Yitzchock Royde
Trustee

Lampard Club

Independent Examiner's Report to the Trustees of Lampard Club

Year ended 4 April 2025

I report to the trustees on my examination of the financial statements of Lampard Club ('the charity') for the year ended 4 April 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Charles Goldstein FCA
Independent Examiner

103 High street
Waltham Cross
EN8 7AN

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Statement of Financial Activities

Year ended 4 April 2025

		2025	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	166,464	166,464
Total income		<u>166,464</u>	<u>166,464</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	5	33,142	33,142
Expenditure on charitable activities	6,7	39,362	39,362
Total expenditure		<u>72,504</u>	<u>72,504</u>
Net income and net movement in funds		<u>93,960</u>	<u>93,960</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>93,960</u>	<u>93,960</u>

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

The notes on pages 7 to 13 form part of these financial statements.

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Statement of Financial Position

4 April 2025

	Note	2025 £
Fixed assets		
Investments	12	660,793
Current assets		
Cash at bank and in hand		9,726
Creditors: amounts falling due within one year	13	576,559
Net current liabilities		566,833
Total assets less current liabilities		93,960
Net assets		93,960
Funds of the charity		
Unrestricted funds		93,960
Total charity funds	14	93,960

These financial statements were approved by the board of trustees and authorised for issue on 15 September 2025, and are signed on behalf of the board by:



Aharon Yitzchock Royde
Trustee

The notes on pages 7 to 13 form part of these financial statements.

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Statement of Cash Flows

Year ended 4 April 2025

	2025
	£
Cash flows from operating activities	
Net income	93,960
<i>Adjustments for:</i>	
Interest payable and similar charges	7,775
Accrued expenses	1,560
<i>Changes in:</i>	
Trade and other creditors	574,999
Cash generated from operations	<u>678,294</u>
Interest paid	<u>(7,775)</u>
Net cash from operating activities	<u><u>670,519</u></u>
Cash flows from investing activities	
Purchases of other investments	(660,793)
Net cash used in investing activities	<u><u>(660,793)</u></u>
Net increase in cash and cash equivalents	9,726
Cash and cash equivalents at beginning of year	<u>–</u>
Cash and cash equivalents at end of year	<u><u>9,726</u></u>

The notes on pages 7 to 13 form part of these financial statements.

Lampard Club

Notes to the Financial Statements

Year ended 4 April 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 184A Lordship Road, London, N16 5ES.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

There are no judgements and estimates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

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Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £
Donations		
Donations and gifts	166,464	166,464

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £
Fundraising costs	33,142	33,142

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Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds
	£	2025 £
Charitable activities	37,802	37,802
Support costs	1,560	1,560
	<u>39,362</u>	<u>39,362</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	Total funds
	£	£	£	2025 £
Charitable activities	15,102	22,700	–	37,802
Governance costs	–	–	1,560	1,560
	<u>15,102</u>	<u>22,700</u>	<u>1,560</u>	<u>39,362</u>

8. Analysis of grants

	2025 £
Grants to institutions	
Grants to institutions	22,700
Total grants	<u>22,700</u>

9. Independent examination fees

	2025 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,560</u>

10. Staff costs

The average head count of employees during the year was Nil.

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 04 April 2025.

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Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

12. Investments

	Other investments £
Cost or valuation	
At 5 April 2024	–
Additions	660,793
At 4 April 2025	<u>660,793</u>
Impairment	
At 5 April 2024 and 4 April 2025	<u>–</u>
Carrying amount	
At 4 April 2025	<u>660,793</u>

All investments shown above are held at valuation.

13. Creditors: amounts falling due within one year

	2025 £
Accruals and deferred income	1,560
Other creditors	574,999
	<u>576,559</u>

14. Analysis of charitable funds

Unrestricted funds	At 5 April 2024 £	Income £	Expenditure £	At 4 April 2025 £
General funds	–	166,464	(72,504)	93,960

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Investments	660,793	660,793
Current assets	9,726	9,726
Creditors less than 1 year	(576,559)	(576,559)
Net assets	<u>93,960</u>	<u>93,960</u>

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Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

16. Analysis of changes in net debt

	At 5 Apr 2024	Cash flows	At 4 Apr 2025
	£	£	£
Cash at bank and in hand	—	9,726	9,726
	<u> </u>	<u> </u>	<u> </u>