

Charity no. 1184055

Little Cloud
Receipts and Payments Accounts
31 March 2025

Little Cloud

Reference and administrative details

For the period ended 31 March 2025

Charity number	1184055										
Registered office and operational address	Unit 15 Attenbury's Lane Altrincham WA14 5QE										
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Christopher Walsh</td><td>Chair</td></tr><tr><td>Nicola Cheetham</td><td></td></tr><tr><td>David Ingram</td><td>Appointed 11 June 2024</td></tr><tr><td>Jennifer Walsh</td><td></td></tr><tr><td>Steven Woods</td><td>Resigned 23 June 2024</td></tr></table>	Christopher Walsh	Chair	Nicola Cheetham		David Ingram	Appointed 11 June 2024	Jennifer Walsh		Steven Woods	Resigned 23 June 2024
Christopher Walsh	Chair										
Nicola Cheetham											
David Ingram	Appointed 11 June 2024										
Jennifer Walsh											
Steven Woods	Resigned 23 June 2024										
Bankers	Barclays Bank UK PLC 1 Churchill Place London E14 5HP										
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD										

Little Cloud

Report of the trustees

For the period ended 31 March 2025

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and constitution.

Objectives and activities

The objectives of Little Cloud, as outlined in our governing document, are to relieve the emotional suffering of bereaved families by providing clothing, 3D casts, and other memory-making items.

The primary activities during this financial year focused on our main projects:

- Tiny Clothing; and
- 3D Casting.

In planning objectives, trustees referred to the Charity Commission's guidance on public benefit. All trustees reviewed this guidance annually to ensure alignment with our mission and effective management.

Structure

Little Cloud is a Charitable Incorporated Organisation (CIO) governed by its constitution and managed by a board of 4 trustees. Little Cloud is registered as a charity with the Charity Commission.

Achievements and performance

The charity, previously registered as Judah's Cloud, transitioned to the new registered name of 'Little Cloud' on 29 April 2024. This transition at the beginning of the financial year has led to better brand recognition by donors, healthcare professionals and beneficiaries.

The charity achieved meaningful progress this year:

Volunteer and trustee highlights

The charity built on the progress of last year, strengthening its income streams in conjunction with ongoing gift in kind donations. Emphasis on in memory donations has led to better donor relations, deeper/consistent feedback from beneficiaries and increased income to further support more families.

Project outcomes

- Tiny Clothing: Continued to operate effectively and supported approximately 600 families. Better stock management implemented last year, along with realistic waitlist management has led to continued stock supply for all sites and expansion to new sites during this financial year; and
- 3D Casting: Continued to grow and strengthen. In particular, training for existing sites was revised and consultation with healthcare professionals has led to more consistent and accessible training options.

Financial review

Grant funding

No grant applications were submitted during this financial year. Learning from the previous year, emphasis was placed on in memory donations. Grant funding has been prioritised for the 25-26 financial year alongside donations to further build on and develop the services we offer.

Little Cloud

Report of the trustees

For the period ended 31 March 2025

Corporate support

In kind donations of staffing and office space continued throughout this financial year, valued at approximately £23,000. Although these contributions cannot be reported as income under the receipts and payments accounting method, they were instrumental in maintaining operations. In kind donations in this financial year have minimised overheads, mitigated risk and continued to support the ongoing projects of the charity.

Reserves

The charity maintains six months of overhead reserves, excluding ongoing project costs like manufacturing. Stock reserves are also held to mitigate risks from unexpected income reductions.

Future planning

Fundraising focus

Last year, the charity realigned fundraising strategies to emphasise direct donations, in memory donations and gift in kind donations. This approach resulted in increased contributions, particularly in memory of loved ones. We passionately believe this gives families an opportunity to continue their baby's memory in a positive way to support other parents facing similar circumstances. Unexpectedly, this focus also has led to increased feedback from beneficiaries.

Into the next financial year, this focus will continue as we look at new ways to connect with our donors and beneficiaries, to better serve more bereaved families year on year.

Grant funding

Into the 25-26 financial year, grant funding will be prioritised to expand and support our ongoing projects and new projects alike. Both restricted and unrestricted grants have been highlighted for applications, and these will be pursued as staff and volunteer time allows.

New initiatives

The trustees are exploring opportunities to expand our support for bereaved families, particularly in the area of mental health support for bereaved families during pregnancy after loss. These initiatives, currently in the planning stages, will enhance beneficiary support, create ongoing relationships and open avenues for additional funding including unrestricted funding.

The trustees remain deeply committed to Little Cloud's mission and look forward to continuing our work in the coming year, providing essential support to bereaved families and further strengthening our impact. The trustees would like to take the opportunity to thank our beneficiaries, donors, clinical partners and corporate donors who have supported us during this financial year.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 16 January 2026 and signed on their behalf by



Christopher Walsh - Chair of Trustees

Independent examiner's report

To the trustees of

Little Cloud

I report to the trustees on my examination of the accounts of Little Cloud (the charity) for the period ended 31 March 2025, which are set out on pages 5 and 6.

Respective responsibilities of trustees and examiner

As the trustees of the charity 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 charity's accounts 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 accounts do not accord with those records.

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.

Jennifer Dickinson

Date: 16 January 2026

Jennifer Dickinson ACA

Member of the ICAEW

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Little Cloud

Receipts and payments accounts

For the period ended 31 March 2025

	2025	2024
	Total	Total
	£	£
Receipts		
Donations	28,196	5,885
Grants	-	2,000
Sales	-	74
Total receipts	28,196	7,959
Payments		
3D casting	2,075	4,500
Tiny clothing	13,158	-
Advertising and marketing	1,387	756
Office and administrative costs	2,350	5,591
Legal and professional fees	2,640	240
Total payments	21,610	11,087
Net receipts / (payments)	6,586	(3,128)
Cash funds at the start of the period	895	4,023
Cash funds at the end of the period	7,481	895

Little Cloud

Statement of assets and liabilities

As at 31 March 2025

	2025 £	2024 £
Cash funds		
Cash at bank and in hand	<u>7,481</u>	<u>895</u>
Total cash funds	<u><u>7,481</u></u>	<u><u>895</u></u>
Cash funds		
Unrestricted funds		
General funds	<u>7,481</u>	<u>895</u>
Total cash funds	<u><u>7,481</u></u>	<u><u>895</u></u>

Approved by the trustees on 16 January 2026 and signed on their behalf by



Christopher Walsh - Chair of Trustees