THE LUCA FOUNDATION

England & Wales · Charity number 1187204

Details

Status	Registered
Legal form	CIO
Registered	2020-01-06
Register	View on the Charity Commission register

Contact

Address	Berkeley House 6 The Square Kenilworth Warwickshire Warwickshire
Phone	01926754076
Email	info@thelucafoundation.org.uk
Website	www.thelucafoundation.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PRESERVE AND PROTECT THE HEALTH OF PARENTS AND FAMILIES WHO HAVE SUFFERED A STILLBIRTH OR NEONATAL-DEATH IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF 'COLD CUDDLE COTS' AND SUCH OTHER SUPPORT AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: Our new registration address is as followsBerkeley House, 6 The Square,KenilworthWarwickshireCV8 1EB

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-01	£26,456	£18,495	-	-
2023-11-01	£24,141	£24,850	-	-
2022-11-01	£30,112	£12,176	-	-
2021-11-01	£7,581	£1,943	-	-
2020-11-01	£8,841	£5,324	-	-

Trustees

Name	Role	Appointed
Sharon Luca-Chatha	Chair	2019-09-18
Andrew Beaumont		2024-05-15
Britanie Jeffery		2023-05-05
Charlene Wall		2025-04-02
Hana Smiddy		2022-05-24

THE LUCA FOUNDATION

England & Wales - Charity number 1187204

Accounts

The Luca Foundation

Charity No. 1187204

Trustees' Report and Unaudited Accounts

01 November 2024

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 1 November 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1187204

Trustees
The following trustees served during the year:

A. Beaumont
S. Garlick MBE
B. Jeffery
S. Luca-Chatha
A. Samra
J. Shabir
H. Smiddy

Key Management Personnel

Chair S. Luca-Chatha
Accountants

Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

Bankers

Lloyds Bank Plc
120 Lewisham High Street
London
SE13 6JG

OBJECTIVES AND ACTIVITIES

Aims, objectives and intended impacts
Objects:
The objects of, The Luca Foundation, are to preserve and protect the health of parents and families who have suffered a stillbirth or neonatal death in particular but not exclusively by the provision of 'cold cuddle cots' and such other support as the trustees may from time to time determine.

Public benefit statement
The section of this report above entitled ‘Aims, objectives and activities’ sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission’s general guidance on public benefit, and have concluded:
• That the aims of the Charity continue to be charitable;
• That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
• That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
• That there is no detriment or harm arising from the aims or activities.

ACHIEVEMENTS AND PERFORMANCE

The charity successfully met its 2024 goals by raising over £10,000 and increasing repair efforts nationwide. We also heightened our awareness campaigns with the NHS across the country.

FINANCIAL REVIEW

Principal sources of funding

The principal source of funding for the Charity is from individual donors and charitable grants within the UK. Income in the year amounted to £26,455 (2023: £24,141) with expenditure of £24,534 (2023: £34,659). Costs were kept under rigid control during the year and monitored regularly.
Capital expenditure on fixed assets after the transfer of assets during the year amounted to £Nil (2023: £Nil). Fixed assets are used for charitable purposes and enable staff and volunteers to provide an optimum service to the public.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and grants. The Trustees maintain sufficient cash reserves to meet on-going commitments.
The unrestricted funds represent income earned but not yet utilised in supporting charitable activities and amounted to £12,696 at the end of the year (2023: £10,774). At 1 November 2024, the charity held £13,716 (2023: £11,474) at the bank and in cash.

Going concern

The Charity reported a net cash inflow of £2,241 (2023: £10,168 net outflow) for the year and expects to make an inflow in the year to 1 November 2025 also. After making further appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence and for at least 12 months from the date of signing these financial statements, as required.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy;

and

- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

PLANS FOR FUTURE PERIODS

Future plans

For 2025, we have set similar objectives to 2024. We aim to continue raising awareness, securing funds, hosting events, and expanding our charity's impact.
We are committed to achieving even greater success in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document/Constitution

The organisation is a Charitable Incorporated Organisation (CIO). The charity was established by Constitution signed and registered with the Charity Commission on 6 January 2020, under number 1187204.

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees

The Board of Trustees currently consists of seven members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure

The Charity is principally based in Kenilworth, Warwickshire but works with NHS hospitals and health organisations across the United Kingdom. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Signed by:
F54D3C9A1E984B4...

S. Luca-Chatha
Trustee
05 September 2025

Independent Examiner's Report to the trustees of The Luca Foundation

I report to the trustees on my examination of the financial statements of The Luca Foundation for the year ended 1 November 2024.

Responsibilities and basis of report

As the charity's trustees 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

CPAA
Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield

HD1 5JL
05 September 2025

Statement of Financial Activities

for the year ended 1 November 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	12,756	12,756	9,296
Charitable activities	4	2,500	2,500	3,000
Other trading activities	5	11,137	11,137	11,845
Investments	6	63	63	-
Total		26,456	26,456	24,141
Expenditure on:				
Raising funds	7	5,019	5,019	9,464
Charitable activities	8	18,495	18,495	24,833
Other	9	1,020	1,020	362
Total		24,534	24,534	34,659
Net gains on investments		-	-	-
Net income/(expenditure)	10	1,922	1,922	(10,518)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		1,922	1,922	(10,518)
Other gains and losses				
Net movement in funds		1,922	1,922	(10,518)
Reconciliation of funds:				
Total funds brought forward		10,774	10,774	21,292
Total funds carried forward		12,696	12,696	10,774

Balance Sheet

at 1 November 2024

Charity No. 1187204		2024	2023
		£	£
Current assets			
Cash at bank and in hand		13,716	11,474
		13,716	11,474
Creditors: Amount falling due within one year	12	(1,020)	(700)
Net current assets		12,696	10,774
Total assets less current liabilities		12,696	10,774
Net assets excluding pension asset or liability		12,696	10,774
Total net assets		12,696	10,774
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		12,696	10,774
		12,696	10,774
Reserves	13		
Total funds		12,696	10,774

Approved by the trustees on 05 September 2025

And signed on their behalf by:

Signed by:

F54D3C9A1F984B4...

S. Luca-Chatha
Trustee
05 September 2025

Statement of Cash flows

for the year ended 1 November 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	1,922	(10,518)
Adjustments for:		
Dividends, interest and rents from investments	(63)	-
Increase in trade and other payables	320	350
Net cash provided by/(used in) operating activities	2,179	(10,168)
Cash flows from investing activities		
Dividends, interest and rents from investments	63	-
Net cash from investing activities	63	-
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	2,242	(10,168)
Cash and cash equivalents at the beginning of the year	11,474	21,642
Cash and cash equivalents at the end of the year	13,716	11,474
Components of cash and cash equivalents		
Cash and bank balances	13,716	11,474
	13,716	11,474

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when received.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Total funds 2023
	£	£
Income and endowments from:		
Donations and legacies	9,296	9,296
Charitable activities	3,000	3,000
Other trading activities	11,845	11,845
Total	24,141	24,141
Expenditure on:		
Raising funds	9,464	9,464
Charitable activities	24,833	24,833
Other	362	362
Total	34,659	34,659
Net income	(10,518)	(10,518)
Net income before other gains/(losses)	(10,518)	(10,518)
Other gains and losses:		
Net movement in funds	(10,518)	(10,518)
Reconciliation of funds:		
Total funds brought forward	21,292	21,292
Total funds carried forward	10,774	10,774

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Voluntary Donations	12,756	12,756	9,296
	12,756	12,756	9,296

4 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Grants	2,500	2,500	3,000
	2,500	2,500	3,000

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Events Sponsorships	5,300	5,300	5,899
Fundraising Events & Tickets	5,837	5,837	5,946
	11,137	11,137	11,845

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest Income	63	63	-
	63	63	-

7 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising trading costs			
Subscriptions	519	519	216
Fundraising Events	3,600	3,600	9,248
Advertising & Marketing	900	900	-
	5,019	5,019	9,464

8 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Expenditure on charitable activities			
Cot Repairs	8,167	8,167	10,438
Teddy Bears	-	-	5,610
Courses	-	-	565
Office Costs	765	765	966
Governance costs			
Board Meeting Expenses	330	330	-
Governance Costs	9,233	9,233	7,254
	18,495	18,495	24,833

9 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
General administrative costs	-	-	12
Legal and professional costs	1,020	1,020	350
	1,020	1,020	362

10 Net income/(expenditure) before transfers

	2024	2023
This is stated after charging:	£	£
Independent Examiner's fee	1,020	350

11 Staff costs

No employee received emoluments in excess of £60,000.

12 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Accruals	1,020	700
	1,020	700

13 Movement in funds

	At 2 November 2023	Incoming resources (including other gains/losses)	Resources expended	At 1 November 2024
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	10,774	26,456	(24,534)	12,696
Total funds	10,774	26,456	(24,534)	12,696

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	12,696	12,696
	12,696	12,696

15 Reconciliation of net debt

	At 2 November 2023	Cash flows	At 1 November 2024
	£	£	£
Cash and cash equivalents	11,474	2,242	13,716
	11,474	2,242	13,716
Net debt	11,474	2,242	13,716

Detailed Statement of Financial Activities

for the year ended 1 November 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Voluntary Donations	12,756	12,756	9,296
	12,756	12,756	9,296
Charitable activities			
Grants	2,500	2,500	3,000
	2,500	2,500	3,000
Other trading activities			
Events Sponsorships	5,300	5,300	5,899
Fundraising Events & Tickets	5,837	5,837	5,946
	11,137	11,137	11,845
Investments			
Interest Income	63	63	-
	63	63	-
Total income and endowments	26,456	26,456	24,141
Expenditure on:			
Costs of other trading activities			
Subscriptions	519	519	216
Fundraising Events	3,600	3,600	9,248
Advertising & Marketing	900	900	-
	5,019	5,019	9,464
Total of expenditure on raising funds	5,019	5,019	9,464
Charitable activities			
Cot Repairs	8,167	8,167	10,438
Teddy Bears	-	-	5,610
Courses	-	-	565
Office Costs	765	765	966
	8,932	8,932	17,579
Governance costs			
Board Meeting Expenses	330	330	-
Governance Costs	9,233	9,233	7,254
	9,563	9,563	7,254
Total of expenditure on charitable activities	18,495	18,495	24,833
General administrative costs, including depreciation and amortisation			

Sundry expenses	-	-	12
	-	-	12
Legal and professional costs			
Independent examination fees	1,020	1,020	350
	1,020	1,020	350
Total of expenditure of other costs	1,020	1,020	362
Total expenditure	24,534	24,534	34,659
Net gains on investments	-	-	-
Net income/(expenditure)	1,922	1,922	(10,518)
Net income/(expenditure) before other gains/(losses)	1,922	1,922	(10,518)
Other Gains	-	-	-
Net movement in funds	1,922	1,922	(10,518)
Reconciliation of funds:			
Total funds brought forward	10,774	10,774	21,292
Total funds carried forward	12,696	12,696	10,774

THE LUCA FOUNDATION

England & Wales - Charity number 1187204

Accounts

Charity Registration No. 1187204

THE LUCA FOUNDATION

(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 NOVEMBER 2023

ANSARI & CO

Charity Accountants

BIRMINGHAM

B28 8JG

THE LUCA FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

CONTENTS
FOR THE YEAR ENDED 1 NOVEMBER 2023

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 1 NOVEMBER 2023

Trustees	Sharon Luca-Chatha	Chair
	Sandra Garlick MBE	
	Hana Smiddy	
	Jamil Shabir	(appointed on: 15 December 2022)
	Britanie Jeffery	(appointed on: 05 May 2023)
	Arvinder Samra	(appointed on: 20 June 2023)
	Andrew Beaumont	(appointed on: 15 May 2024)
	Jenny McDonald	(resigned on: 1 December 2023)
	Wendy Morris	(resigned on: 1 November 2023)
	Mark Harris	(resigned on: 1 May 2023)
Principal Address	Berkeley House 6 The Square Kenilworth Warwickshire CV8 1EB	
Charity Number	1187204	
Independent Examiner	Mohammad Ansari Ansari & Co Kings Court, 17 School Road Birmingham B28 8JG	
Bankers	Lloyds Bank Plc 120 Lewisham High Street London SE13 6JG	

The Trustees present their report and financial statements for the year ended 1 November 2023. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2021).

Structure, governance and management

Governing document/Constitution
The organisation is a Charitable Incorporated Organisation (CIO). The charity was established by Constitution signed and registered with the Charity Commission on 6 January 2020, under number 1187204.

Tax status
The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees
The Board of Trustees currently consists of seven members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure
The Charity is principally based in Kenilworth, Warwickshire but works with NHS hospitals and health organisations across the United Kingdom. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties
The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

The objects of, The Luca Foundation, are to preserve and protect the health of parents and families who have suffered a stillbirth or neonatal death in particular but not exclusively by the provision of 'cold cuddle cots' and such other support as the trustees may from time to time determine.

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

Review of achievements and performance for the year

The charity successfully met its 2023 goals by raising over £10,000 and increasing repair efforts nationwide. We also heightened our awareness campaigns with the NHS across the country.

Financial review

Principal sources of funding
The principal source of funding for the Charity is from individual donors and charitable grants within the UK. Income in the year amounted to £24,141 (2022: £30,112) with expenditure of £34,659 (2022: £17,976).

Costs were kept under rigid control during the year and monitored regularly.

Capital expenditure on fixed assets after the transfer of assets during the year amounted to £Nil (2022: £Nil). Fixed assets are used for charitable purposes and enable staff and volunteers to provide an optimum service to the public.

Financial review (cont.)

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and grants. The Trustees maintain sufficient cash reserves to meet on-going commitments.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities and amounted to £10,774 at the end of the year (2022: £21,292). At 1 November 2023, the charity held £11,474 (2022: £21,642) at the bank and in cash.

Going concern

The Charity reported a net cash outflow of £10,168 (2022: £12,486 net inflow) for the year and expects to make an inflow in the year to 1 November 2023 also. After making further appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence and for at least 12 months from the date of signing these financial statements, as required.

Future plans

For 2024, we have set similar objectives to 2023. We aim to continue raising awareness, securing funds, hosting events, and expanding our charity's impact.

We are committed to achieving even greater success in the coming year.

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 1 NOVEMBER 2023

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 21 August 2024 and signed on their behalf, by:

Sharon Luca-Chatha
Chair

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 1 NOVEMBER 2023

Independent Examiner's Report to the Trustees of THE LUCA FOUNDATION
I report on the financial statements of the charity for the year ended 1 November 2023 which is set out on pages 9 to 18.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner
The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention

Basis of Independent Examiner's Report
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

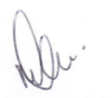
Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:-

1) which gives me reasonable cause to believe that in any material respect the requirements:
    - to keep accounting records in accordance with Section 130 of the Act; and
    - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mohammad Ansari
Ansari & Co
Charity Accountants
Kings Court, 17 School Road
Birmingham
B28 8JG

Dated: 21 August 2024

THE LUCA FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1 NOVEMBER 2023

	Note	**Unrestricted Funds 2023 £**	**Total Funds 2023 £**	Unrestricted Funds 2022 £	Total Funds 2022 £
Income from:					
Donations and legacies	2	**9,296**	**9,296**	11,381	11,381
Charitable activities	3	**3,000**	**3,000**	12,500	12,500
Other trading activities	4	**11,845**	**11,845**	6,231	6,231
Total income		**24,141**	**24,141**	30,112	30,112
Expenditure on:					
Raising funds	5	**9,814**	**9,814**	5,800	5,800
Charitable activities	6	**24,845**	**24,845**	12,176	12,176
Total expenditure		**34,659**	**34,659**	17,976	17,976
Net movement in funds		**(10,518)**	**(10,518)**	12,136	12,136
Reconciliation of funds:					
Total funds brought forward		21,292	21,292	9,156	9,156
Total funds carried forward	10	**10,774**	**10,774**	21,292	21,292

All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

THE LUCA FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 1 NOVEMBER 2023

		2023		2022	
	Note	**£**	**£**	£	£
Current assets					
Cash at bank and in-hand		**11,474**		21,642	
		11,474		21,642	
Creditors: amounts falling due within one year	9	**700**		350	
Net current assets			**10,774**		21,292
Net assets			**10,774**		21,292
Funds					
Unrestricted funds:					
General funds			**10,774**		21,292
	10		**10,774**		21,292

The notes on pages 12 to 18 form part of these financial statements.

The financial statements were approved by the Trustees on 21 August 2023 and signed on their behalf, by:

Sharon Luca-Chatha
Chair

CASH FLOW STATEMENT
FOR THE YEAR ENDED 1 NOVEMBER 2023

	Note	2023	2022
		£	£
Cash flows from operating activities:			
Net cash provided by operating activities	13	**(10,168)**	12,486
Increase / (decrease) in cash & cash equivalents in the reporting year		**(10,168)**	12,486
Cash & cash equivalents at the beginning of the reporting year		21,642	9,156
Cash & cash equivalents at the end of the reporting year	14	**11,474**	21,642

The notes on pages 12 to 18 form part of these financial statements.

1. Accounting policies

The financial statements have been prepared in accordance with 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 2021) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:-

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income as per agreement with donors.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

1. Accounting policies (cont.)

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – These are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

d) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of additions below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:-

Equipment	-	25% per annum, straight line depreciation

e) Creditors

Trade and other creditors are recognised at the settlement amount due after any trade discount offered. Accruals are valued at the amount expected due net of any trade discounts due.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 NOVEMBER 2023

2. Donations and legacies

	Unrestricted Funds 2023 £	**Total Funds 2023 £**	Total Funds 2022 £
Voluntary donations	**9,296**	**9,296**	11,381
	9,296	**9,296**	11,381

3. Charitable activities - income

	Unrestricted Funds 2023 £	**Total Funds 2023 £**	Total Funds 2022 £
Grants	**3,000**	**3,000**	12,500
	3,000	**3,000**	12,500

4. Other trading activities

	Unrestricted Funds 2023 £	**Total Funds 2023 £**	Total Funds 2022 £
Events Sponsorships	**5,899**	**5,899**	300
Fundraising events & tickets	**5,946**	**5,946**	5,931
	11,845	**11,845**	6,231

5. Raising funds

	Unrestricted Funds 2023 £	**Total Funds 2023 £**	Total Funds 2022 £
Fees	**216**	**216**	54
Fundraising events	**9,598**	**9,598**	5,746
	9,814	**9,814**	5,800

6. Charitable activities - costs

	Unrestricted Funds 2023 £	**Total Funds 2023 £**	Total Funds 2022 £
New Cots provided	**-**	**-**	2,950
Cot repairs	**10,438**	**10,438**	4,395
Teddy Bears	**5,610**	**5,610**	-
Courses	**565**	**565**	-
Office costs	**966**	**966**	3,088
Governance costs	**7,254**	**7,254**	1,505
Other costs	**12**	**12**	238
	24,845	**24,845**	12,176

7. Net incoming resources for the period

This is stated after charging:-	**2023 £**	2022 £
Examiners' remuneration	**350**	350

8. Trustees

During the year £6,320 (2022: £2,019) of cost was incurred for reimbursement of time and expenses by one trustee in connection with the Charity's business. The Trustees received no other remuneration in the year or the prior year.

9. Creditors
Amounts falling due within one year

	2023	2022
	£	£
Accruals	**700**	350
	700	350

10. Statement of funds

	Brought forward	**Incoming resources**	**Resources expended**	**Transfers**	**Carried forward**
	£	**£**	**£**	**£**	**£**
(a) 2023:					
Unrestricted funds					
General reserve	**21,292**	**24,141**	**(34,659)**	-	**10,774**
Total funds	**21,292**	**24,141**	**(34,659)**	-	**10,774**
(b) 2022:					
Unrestricted funds					
General reserve	9,156	30,112	(17,976)	-	21,292
Total funds	9,156	30,112	(17,976)	-	21,292

11. Analysis of net assets between funds

(c) 2023:

	Unrestricted funds	**Total**
	£	**£**
Fund balances at 1 November 2023 are represented by:		
Net current assets	**10,774**	**10,774**
Total funds	**10,774**	**10,774**

(d) 2022:

	Unrestricted funds	Total
	£	£
Fund balances at 1 November 2022 are represented by:		
Net current assets	21,292	21,292
Total funds	21,292	21,292

12. Related parties

There were no related party transactions in the year or the prior year.

13. Reconciliation of cash flows from operating activities

	2023	2022
	£	£
Net income / (expenditure) for the reporting year	**(10,518)**	12,136
Increase / (decrease) in creditors	**350**	350
Net cash provided by operating activities	**(10,168)**	12,486

14. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	**11,474**	21,642
Total of cash and cash equivalents	**11,474**	21,642

14A. Analysis of changes in net debt

	At start of year	**Cashflows in year**	**At end of year**
	£	**£**	**£**
Cash in hand	21,642	**(10,168)**	**11,474**
	21,642	**(10,168)**	**11,474**

THE LUCA FOUNDATION

England & Wales - Charity number 1187204

Accounts

Charity Registration No. 1187204

THE LUCA FOUNDATION

(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 NOVEMBER 2022

ANSARI & CO LIMITED
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

CONTENTS
FOR THE YEAR ENDED 1 NOVEMBER 2022

THE LUCA FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 1 NOVEMBER 2022

Trustees	Sharon Luca-Chatha	Chair
	Mark Harris	(appointed on: 20 October 2022)
	Sandra Garlick MBE	(appointed on: 22 February 2022)
	Wendy Morris	(appointed on: 18 May 2022)
	Hana Smiddy	(appointed on: 24 May 2022)
	Jenny McDonald	(appointed on: 27 May 2022)
	TBC	(resigned on: 24 May 2022)
	TBC	(resigned on: 27 May 2022)
Principal Address	Berkeley House 6 The Square Kenilworth Warwickshire CV8 1EB	
Charity Number	1187204	
Independent Examiner	Mohammad Ansari Ansari & Co Limited Kings Court, 17 School Road Birmingham B28 8JG	
Bankers	Lloyds Bank Plc 120 Lewisham High Street London SE13 6JG	

The Trustees present their report and financial statements for the year ended 1 November 2022. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2021).

Structure, governance and management

Governing document/Constitution
The organisation is a Charitable Incorporated Organisation (CIO). The charity was established by Constitution signed and registered with the Charity Commission on 6 January 2020, under number 1187204.

Tax status
The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees
The Board of Trustees currently consists of six members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure
The Charity is principally based in Kenilworth, Warwickshire but works with NHS hospitals and health organisations across the United Kingdom. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties
The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

The objects of, The Luca Foundation, are to preserve and protect the health of parents and families who have suffered a stillbirth or neonatal death in particular but not exclusively by the provision of 'cold cuddle cots' and such other support as the trustees may from time to time determine.

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

Review of achievements and performance for the year

TBC

Financial review

Principal sources of funding
The principal source of funding for the Charity is from individual donors and charitable grants within the UK. Income in the year amounted to £30,112 (2021: £7,582) with expenditure of £17,976 (2021: £1,943).

Costs were kept under rigid control during the year and monitored regularly.

Capital expenditure on fixed assets after the transfer of assets during the year amounted to £Nil (2021: £Nil). Fixed assets are used for charitable purposes and enable staff and volunteers to provide an optimum service to the public.

Reserves Policy
The Charity holds unrestricted funds which have been provided to the charity via donations and grants. The Trustees maintain sufficient cash reserves to meet on-going commitments.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities and amounted to £21,292 at the end of the year (2021: £9,156). At 1 November 2022, the charity held £21,642 (2021: £9,156) at the bank and in cash.

Going concern
The Charity reported a cash inflow of £12,486 (2021: £5,639 net inflow) for the year and expects to make an inflow in the year to 1 November 2023 also. After making further appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least 12 months from the date of signing these financial statements.

Future plans

TBC

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 21 August 2023 and signed on their behalf, by:

Sharon Luca-Chatha
Chair

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 1 NOVEMBER 2022

Independent Examiner's Report to the Trustees of THE LUCA FOUNDATION
I report on the financial statements of the charity for the year ended 1 November 2022 which is set out on pages 9 to 18.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner
The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention

Basis of Independent Examiner's Report
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:-

1) which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with Section 130 of the Act; and
   - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mohammad Ansari
Ansari & Co Limited
Charity Accountants & Consultants
Kings Court, 17 School Road
Birmingham
B28 8JG

Dated: 21 August 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1 NOVEMBER 2022

	Note	**Unrestricted Funds 2022 £**	**Total Funds 2022 £**	Unrestricted Funds 2021 £	Total Funds 2021 £
Income from:					
Donations and legacies	2	**11,381**	**11,381**	4,456	4,456
Charitable activities	3	**12,500**	**12,500**	-	-
Other trading activities	4	**6,231**	**6,231**	3,126	3,126
Total income		**30,112**	**30,112**	7,582	7,582
Expenditure on:					
Raising funds	5	**5,800**	**5,800**	1,655	1,655
Charitable activities	6	**12,176**	**12,176**	288	288
Total expenditure		**17,976**	**17,976**	1,943	1,943
Net movement in funds		**12,136**	**12,136**	5,639	5,639
Reconciliation of funds:					
Total funds brought forward		9,156	9,156	3,517	3,517
Total funds carried forward	10	**21,292**	**21,292**	9,156	9,156

All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

THE LUCA FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 1 NOVEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
Current assets					
Cash at bank and in-hand		**21,642**		9,156	
		21,642		9,156	
Creditors: amounts falling due within one year	9	**350**		-	
Net current assets			**21,292**		9,156
Net assets			**21,292**		9,156
Funds					
Unrestricted funds:					
General funds			**21,292**		9,156
	10		**21,292**		9,156

The notes on pages 12 to 18 form part of these financial statements.

The financial statements were approved by the Trustees on 21 August 2023 and signed on their behalf, by:

Sharon Luca-Chatha
Chair

CASH FLOW STATEMENT
FOR THE YEAR ENDED 1 NOVEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by operating activities	13	**12,486**	5,639
Increase / (decrease) in cash & cash equivalents in the reporting year		**12,486**	5,639
Cash & cash equivalents at the beginning of the reporting year		9,156	3,517
Cash & cash equivalents at the end of the reporting year	14	**21,642**	9,156

The notes on pages 12 to 18 form part of these financial statements.

1. Accounting policies

The financial statements have been prepared in accordance with 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 2021) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:-

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income as per agreement with donors.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

1. Accounting policies (cont.)

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – These are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

d) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of additions below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:-

Equipment	-	25% per annum, straight line depreciation

e) Creditors

Trade and other creditors are recognised at the settlement amount due after any trade discount offered. Accruals are valued at the amount expected due net of any trade discounts due.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Donations and legacies

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Voluntary donations	**11,381**	**11,381**	4,456
	11,381	**11,381**	4,456

3. Charitable activities - income

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Grants	**12,500**	**12,500**	-
	12,500	**12,500**	-

4. Other trading activities

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Events Sponsorships	**300**	**300**	1,016
Fundraising events & tickets	**5,931**	**5,931**	2,110
	6,231	**6,231**	3,126

5. Raising funds

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fees	**54**	**54**	-
Fundraising events	**5,746**	**5,746**	1,655
	5,800	**5,800**	1,655

6. Charitable activities - costs

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
New Cots provided	**2,950**	**2,950**	-
Cot repairs	**4,395**	**4,395**	288
Office costs	**3,088**	**3,088**	-
Governance costs	**1,505**	**1,505**	-
Other costs	**238**	**238**	-
	12,176	**12,176**	288

7. Net incoming resources for the period

	2022 £	2021 £
This is stated after charging:-		
Examiners' remuneration	**350**	-

8. Trustees

During the year £2,019 (2021: £Nil) of expenses were incurred for reimbursement of expenses by one trustee in connection with the Charity's business. The Trustees received no other remuneration in the year or the prior year.

9. Creditors
Amounts falling due within one year

	2022	2021
	£	£
Accruals	**350**	-
	350	-

10. Statement of funds

	Brought forward	**Incoming resources**	**Resources expended**	**Transfers**	**Carried forward**
	£	**£**	**£**	**£**	**£**
(a) 2022:					
Unrestricted funds					
General reserve	9,156	**30,112**	**(17,976)**	-	**21,292**
Total funds	9,156	**30,112**	**(17,976)**	-	**21,292**
(b) 2021:					
Unrestricted funds					
General reserve	3,517	7,582	(1,943)	-	9,156
Total funds	3,517	7,582	(1,943)	-	9,156

11. Analysis of net assets between funds

(c) 2022:

	Unrestricted funds	**Total**
	£	**£**
Fund balances at 1 November 2022 are represented by:		
Net current assets	**21,292**	**21,292**
Total funds	**21,292**	**21,292**

(d) 2021:

	Unrestricted funds	Total
	£	£
Fund balances at 1 November 2022 are represented by:		
Net current assets	9,156	9,156
Total funds	9,156	9,156

12. Related parties

There were no related party transactions in the year or the prior year.

13. Reconciliation of cash flows from operating activities

	2022	2021
	£	£
Net income / (expenditure) for the reporting year	**12,136**	5,639
Increase / (decrease) in creditors	**350**	-
Net cash provided by operating activities	**12,486**	5,639

14. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	**21,642**	9,156
Total of cash and cash equivalents	**21,642**	9,156

14A. Analysis of changes in net debt

	At start of year	**Cashflows in year**	**At end of year**
	£	**£**	**£**
Cash in hand	9,156	**12,486**	**21,642**
	9,156	**12,486**	**21,642**

Accounts

The Luca Foundation

Financial Statements

Year ended 01 November 2021

The Luca Foundation

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 01 November 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 01 November 2021.

Reference and administrative details

Registered charity name	The Luca Foundation
Charity registration number	1187204
Company registration number	CE020194
Principal office and registered office **The trustees**	Berkeley House, 6, The Square, Kenilworth Warwickshire, CV8 1EB
Independent examiner	Diagnostax Ltd

Structure, governance and management

The Luca Foundation is a a registered charity (number 1187204) governed by its Memorandum and Articles of Association.

Type of governing document

Constitution written to become a registered charity.

How is the charity constituted?

CIO in accordance to the constitution written.

Trustee selection methods including details of any constitutional provisions

The trustees are as originally selected when the constitution was written, we have not added new trustees since. However we are in the process of deciding.

Names of the charity trustees who manage the charity

Sr.No	Trustee name	Date of Appointment	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sharon Luca-Chatha	18 September 2019	Is Founder and Trustee	Founder
2	Joanne Louise Claassen	18 September 2019	From beginning	Founder
3	Michelle Leivars	23 October 2021		Trustee

Funds held as custodian trustees on behalf of others.

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Charitable objects and activities

The objects of the CIO are to preserve and protect the health of parents and families who have suffered a stillbirth or neonatal death in particular but not exclusively by the provision of 'cold cuddle cots' and such other support as the trustees may from time to time determine.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.

We have held the over the year of 2021, a charity golf day organised by trustees, Sharon & Jaspal. Sharon has written a children's to help explain bereavement to the whilst protect their mental health. Trustee Karen Heap as held 3 charity bingo online events during the pandemic.

All trustees have seen and agreed with the guidance set out by the charities commission. Sharon the founder and trustee as on occasions called the charities commission to confirm guidance in some cases.

Grants and sponsorship was acquired for the project of the children’s book to go ahead and is outlined in the bank statements.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity

Achievements and performance

Whilst we have taken on the above mentioned fundraising events, we have been able to support some local maternity units and a baby hospice for repairs to the existing Cuddle cots, by replacing broken elements for the cot to function for it’s purpose to preserve a babies body whilst the parents say their goodbyes.

These repairs are carried out by the manufacturer Flex Mort.

Financial review

Given the difficulties over the pandemic and the lack of events, the charity is in a stable position and we shall begin to bring on more trustees to help now that there are more possibilities for events plan.

We are certain of our future as we will continue asking for funding from county councils to donate the book to primary schools in their area. By doing this the charity can continue with the aim of ensuring working cuddle cots are available in all areas of baby loss, maternity units, hospices and in remote areas for funeral directors

Plans for future periods

We are certain of our future as we will continue asking for funding from county councils to donate the book to primary schools in their area. By doing this the charity can continue with the aim of ensuring working cuddle cots are available in all areas of baby loss, maternity units, hospices and in remote areas for funeral directors

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the applicable Charities SORP.
- make judgments and accounting estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Name of Trustee - Sharon Luca-Chatha

Date

The Luca Foundation

Statement of Financial Activities

(including income and expenditure account)

01 November 2021

	2021				2020			
	Unrestricted Funds	Restricted Funds		**Total Funds**	Unrestricted Funds	Restricted Funds		**Total Funds**
	£	£		£	£	£		£
Income								
Donations	4,422.35			4,422.35	3,206			3,206
Sponsorship – Children's book	15.76			15.76	3,450			3,450
Sponsorship – Golf Day	1,000			1,000	775			775
Ticket sales – Golf Day	2,110			2,110	1,410			1,410
Miscellaneous	33.50			33.50				
Total income	**7,581.61**			**7,581.61**	**8,841**			**8,841**
Expenditure								
Donation account set up free					180			180
Repair of cuddle cot	288			288	132			132
Golfday expenses	1,654.98			1,654.98	1,310			1,310
Advertising					40			40
Children's book publishing costs					3,662			3,662
Total expenditure	**1,942.98**			**1,942.98**	**5,324**			**5,324**
Net income	**5,638.63**			**5,638.63**	**3,517**			**3,517**
Transfers between funds								
Net movement in funds								
Total funds brought forward	3,517			3,517				
Total funds carried forward	**9,155.63**			**9,155.63**	**3,517**			**3,517**

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

The Luca Foundation

Statement of Financial Position
01 November 2021

			2021	2020
	Note		**£**	**£**
Current assets				
Cash at bank and in hand	5		9,155.86	3,517
Net assets			**9,155.86**	**3,517**
Funds of the charity				
Endowment funds				
Restricted funds				
Unrestricted funds			7,581.61	8,841
Total charity funds			**7,581.61**	**8,841**

For the financial year ended 01 November 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on __2021 and are signed on behalf of the board by:

Name of trustee - Sharon Luca-Chatha

Date

The notes on pages 5 to 6 form part of these financial statements
Statement of Cash Flows

Year ended 01 November 2021

	2021	2020
	£	£
Cash flows from operating		
Net income	5,638.63	3,517
Cash generated from operations	5,638.63	3,517
Net cash from operating activities	5,638.63	3,517
Net increase in cash and cash equivalents	**5,638.63**	**3,517**
Cash and cash equivalents at beginning of year	**3,517**	
Cash and cash equivalents at end of year	**9,155.86**	**3,517**

The notes on pages 5 to 6 form part of these financial statements.

Notes to the Financial Statements
Year ended 01 November 2021

1. General information

This charity has been recently registered on 06 January 2020 (Number 1187204). The address of the registered office Berkeley House, 6 The Square, Kenilworth Warwickshire CV8 1EB .

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 Accrual basis.

The financial statements are prepared in sterling, which is the functional currency of the entity and rounded to the nearest £.

Going concern

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

Fund accounting

Funds held by the charity are:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees, of which some are designated for specific purposes, but not irrevocably.

4. Trustee remuneration, expenses and related party transactions

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity or a related entity, in both the current and preceding periods.

5. Cash at bank and in hand

	2021	2020
	£	£
Cash in Bank	9,155.86	3,517
	9,155.86	**3,517**

6. Analysis of charitable funds

Unrestricted Funds					
	At 2 Nov 2020	**Income**	**Expenditure**	**Transfers**	**At 01 Nov 2021**
	£	£	£	£	£
Donation	3,517	5,638.63			9,155.63

THE LUCA FOUNDATION

England & Wales - Charity number 1187204

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1/11/2020 Period start date To 01/09/2021 Period end date

Charity name: The Luca Foundation

Charity registration number: 1187204

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the CIO are to preserve and protect the health of parents and families who have suffered a stillbirth or neonatal death in particular but not exclusively by the provision of 'cold cuddle cots' and such other support as the trustees may from time to time determine. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We have held the over the year of 2020, a charity golf day organised by trustees, Sharon & Jaspal. Sharon has written a children's to help explain bereavement to the whilst protect their mental health. Trustee Karen Heap as held 3 charity bingo online events during the pandemic.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees have seen and agreed with the guidance set out by the charities commission. Sharon the founder and trustee as on occasions called the charities commission to confirm guidance in some cases.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants and sponsorship was acquired for the project of the children’s book to go ahead and is outlined in the bank statements.
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity’s work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Whilst we have taken on the above mentioned fundraising events, we have been able to support some local maternity units and a baby hospice for repairs to the existing Cuddle cots, by replacing broken elements for the cot to function for it’s purpose to preserve a babies body whilst the parents say their goodbyes. These repairs are carried out by the manufacturer Flex Mort.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Given the difficulties over the pandemic and the lack of events, the charity is in a stable position and we shall begin to bring on more trustees to help now that there are more possibilities for events plan.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We do not currently have a policy for this as we started at zero. Now that funds are in the bank we shall begin to decide on reserves to be held.
Amount of reserves held	Para 1.22	**N/A** as above
Reasons for holding zero reserves	Para 1.22	**N/A** as above
Details of fund materially in deficit	Para 1.24	**None**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We are certain of our future as we will continue asking for funding from county councils to donate the book to primary schools in their area. By doing this the charity can continue with the aim of ensuring working cuddle cots are available in all areas of baby loss, maternity units, hospices and in remote areas for funeral directors.

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution written to become a registered charity.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO in accordance to the constitution written.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The trustees are as originally selected when the constitution was written, we have not added new trustees since. However we are in the process of deciding

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The trustees will discuss any new trustees to be added to the board, by what they bring to the table and any experience they may already have.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Luca Foundation
Other name the charity uses	N/A
Registered charity number	1187204

Charity's principal address	Registered address: Berkeley House, 6 The Square, Kenilworh, Warwickshire CV8 1EB Correspondence Address 16 Rowan Close, Binley Woods, Coventry, Warwickshire CV3 2JX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sharon Luca-Chatha		Is Founder and Trustee	Founder
2	Karen Heap		From beginning	Founder
3	Jaspal Matharu		From beginning	Founder
4	Rosie Prabhakar		From Beginning	Founder
5	Joanne Louise Claassen		From beginning	Founder
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
		,

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Sharon Luca-Chatha	
Position (eg Secretary, Chair, etc)	Founder and Trustee	
Date	24/08/2021	

CHARITY COMMISSION FOR ENGLAND AND WALES

The Luca Foundation	1187204

Receipts and payments accounts

CC16a

For the period from	06/01/2020	To	01/11/2020

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	3,206	-	-	3,206	-
Sponsorship - Children's book	3,450	-	-	3,450	-
Sponsorship - Golf day	775	-	-	775	-
Ticket sales - Golf day	1,410	-	-	1,410	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total *(Gross income for AR)*	8,841	-	-	8,841	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	8,841	-	-	8,841	-
A3 Payments					
Donation account set up fee	180	-	-	180	-
Repair of cuddle cot	132	-	-	132	-
Golf day expenses	1,310	-	-	1,310	-
Advertising	40	-	-	40	-
Children's book publishing costs	3,662	-	-	3,662	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	-	-	-	-	-
Sub total	5,324	-	-	5,324	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	5,324	-	-	5,324	-
Net of receipts/(payments)	3,517	-	-	3,517	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	3,517	-	-	3,517	-

Section B Statement of assets and liabilities at the end of the period

B1 Cash funds

Categories / Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Lloyds Bank	3,517	-	-
	-	-	-
	-	-	-
Total cash funds	3,517	-	-
(agree balances with receipts and payments account(s))	OK	OK	OK

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval