

REGISTERED CHARITY NUMBER: 1205070

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
PERIOD 5 OCTOBER 2023 TO 30 SEPTEMBER 2024
FOR
SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

Hysons
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

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FOR THE PERIOD 5 OCTOBER 2023 TO 30 SEPTEMBER 2024

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SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT OF THE TRUSTEES
FOR THE PERIOD 5 OCTOBER 2023 TO 30 SEPTEMBER 2024

The trustees present their report with the financial statements of the charity for the period 5 October 2023 to 30 September 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1205070

Principal address

Church Farm House
Smannell
Andover
Hampshire
SP11 6JW

Trustees

Mrs M A Draycott	- appointed 5.10.23
Mrs E Von Sanden	- appointed 5.10.23
Mr T R Laing	- appointed 14.5.25
Mr P Walker	- appointed 5.10.23
	- resigned 14.5.25

Independent examiner

Hysons
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a charitable incorporated organisation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

SOL Y LUNA FOUNDATION UK
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REPORT OF THE TRUSTEES
FOR THE PERIOD 5 OCTOBER 2023 TO 30 SEPTEMBER 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

Sol y Luna Foundation UK was established to support the efforts of its sister charity, The Sol y Luna Foundation, in Peru. The Sol y Luna Foundation provides vital education, pastoral care and support to underprivileged children and their families in Peru's Sacred Valley, via four key pillars:

- The Sol y Luna Intercultural School, which provides education to almost 200 children from kindergarten up to secondary school age,
- The Sol y Luna Home, an orphanage that provides a safe and loving environment for children who have been victims of abuse or abandonment,
- The Paqari centre for disabled children that provides specialist support, rehabilitation services and therapy, in addition to psychological counselling and emotional support to the children and their families, and
- The Roots & Wings further education programme that enables students to continue their studies at university or in apprenticeships.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Sol y Luna Foundation UK supports the Peru Foundation's vital cause via fundraising efforts in the UK. This period, it raised £52,269 to help the Peru Foundation to continue to provide education, love and support to deserving children in Peru.

FINANCIAL REVIEW

The charity achieved a surplus for the period of £31,579. This surplus is available for use by the charity to achieve its objectives.

Approved by order of the board of trustees on 1 July 2025 and signed on its behalf by:

Mr T R Laing - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

I report on the accounts for the period 5 October 2023 to 30 September 2024, which are set out on pages four to seven.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Christopher Joyce
ACCA
Hysons
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

1 July 2025

SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 5 OCTOBER 2023 TO 30 SEPTEMBER 2024

	Notes	Unrestricted fund £
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income		52,269
RESOURCES EXPENDED		
Costs of generating funds		
Costs of generating voluntary income		3,400
Charitable activities		
Support for Sol y Luna Foundation Peru		16,390
Other resources expended		900
Total resources expended		20,690
NET INCOMING RESOURCES		31,579
TOTAL FUNDS CARRIED FORWARD		31,579

The notes form part of these financial statements

SOL Y LUNA FOUNDATION UK
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BALANCE SHEET
AT 30 SEPTEMBER 2024

	Notes	Unrestricted fund £
CURRENT ASSETS		
Debtors	4	4,322
Cash at bank		28,157
		<hr/>
		32,479
 CREDITORS		
Amounts falling due within one year	5	(900)
		<hr/>
NET CURRENT ASSETS		31,579
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		31,579
		<hr/>
NET ASSETS		31,579
		<hr/> <hr/>
 FUNDS	6	
Unrestricted funds		31,579
		<hr/>
TOTAL FUNDS		31,579
		<hr/> <hr/>

The financial statements were approved by the Board of Trustees on 1 July 2025 and were signed on its behalf by:

Mr T R Laing -Trustee

The notes form part of these financial statements

SOL Y LUNA FOUNDATION UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 5 OCTOBER 2023 TO 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2024.

3. STAFF COSTS

There were no staff or staff costs in the period to 30 September 2024.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors	£ 4,322
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SOL Y LUNA FOUNDATION UK
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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 5 OCTOBER 2023 TO 30 SEPTEMBER 2024

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ 900
	<u> </u>

6. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.9.24 £
Unrestricted funds		
General fund	31,579	31,579
	<u> </u>	<u> </u>
TOTAL FUNDS	<u>31,579</u>	<u>31,579</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,269	(20,690)	31,579
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>52,269</u>	<u>(20,690)</u>	<u>31,579</u>