

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025
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 YEAR ENDED 30 SEPTEMBER 2025

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SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of 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 2019).

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.

ACHIEVEMENTS 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 £47,146 (2024: £52,269) to help the Peru Foundation to continue to provide education, love and support to deserving children in Peru.

FINANCIAL REVIEW

The charity had a deficit for the period of £11,657 (2024: surplus of £31,579). The overall surplus carried forward of £19,922 is available for use by the charity to achieve its objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1205070

Principal address

Church Farm House
Smannell
Andover
Hampshire
SP11 6JW

SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees

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

Independent Examiner

Hysons
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

Approved by order of the board of trustees on 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)

Independent examiner's report to the trustees of Sol Y Luna Foundation UK (A charitable incorporated organisation)

I report to the charity trustees on my examination of the accounts of Sol Y Luna Foundation UK (A charitable incorporated organisation) (the Trust) for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Christopher Joyce

Hysons
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

Date:

SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Year Ended 30.9.25 Unrestricted fund £	Period 5.10.23 to 30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		47,146	52,269
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		2,761	3,400
Charitable activities			
Support for Sol y Luna Foundation Peru		56,042	16,390
Other		-	900
		<hr/>	<hr/>
Total		58,803	20,690
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(11,657)	31,579
RECONCILIATION OF FUNDS			
Total funds brought forward		31,579	-
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		19,922	31,579
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	4	-	4,322
Cash at bank		20,822	28,157
		<hr/>	<hr/>
		20,822	32,479
 CREDITORS			
Amounts falling due within one year	5	(900)	(900)
		<hr/>	<hr/>
NET CURRENT ASSETS		19,922	31,579
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		19,922	31,579
		<hr/>	<hr/>
NET ASSETS		19,922	31,579
		<hr/>	<hr/>
FUNDS	6		
Unrestricted funds		19,922	31,579
		<hr/>	<hr/>
TOTAL FUNDS		19,922	31,579
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 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
(A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is 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.

SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the period ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the period ended 30 September 2024.

3. STAFF COSTS

There were no staff or staff costs in the period to 30 September 2025 (2024: nil).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Gift Aid receivable	-	4,322
	<u> </u>	<u> </u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	900	900
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	31,579	(11,657)	19,922
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>31,579</u>	<u>(11,657)</u>	<u>19,922</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,146	(58,803)	(11,657)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>47,146</u>	<u>(58,803)</u>	<u>(11,657)</u>

SOL Y LUNA FOUNDATION UK
(A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

Comparative 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>52,269</u>	<u>(20,690)</u>	<u>31,579</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.