Charity Registration Number: 1187204

The Luca Foundation

Trustees' report and financial statements

For the year ended 01 November 2025

The Luca Foundation
(A charitable incorporated organisation)

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The Luca Foundation
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Reference and administrative details of the CIO, its Trustees and advisers
For the period ended 1 November 2025

Trustees	A. Beaumont B. Jeffery S. Luca-Chatha H. Smiddy C. Wall (appointed 2 April 2025)
Charity registered number	1187204
Principal address	Berkeley House, 6 The Square Kenilworth Warwickshire CV8 1EB
Accountants	Integritax Accountants Ltd 116 Yardley Road Acocks Green Birmingham B27 6LG

The Luca Foundation
(A charitable incorporated organisation)

Report of the trustees
For the period ended 1 November 2025

The trustees are pleased to present their annual report together with the consolidated financial statements of the charity, for the year ending 1 November 2025**.**

Objectives and Activities

Our objectives and purpose

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 theCharity 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 2025 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 £47,955 (2024: £26,455) with expenditure of £33,264 (2024: £24,534).

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 (2024: £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 £27,387 at the end of the year (2024: £12,696). At 1 November 2025, the charity held £28,167 (2024: £13,716) at the bank and in cash.

Going concern

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.

Future plans

For 2026, we have set similar objectives to 2025. 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.

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

sluca

S. Luca-Chatha
Trustee
24 August 2026

The Luca Foundation
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Independent examiner's report
For the period ended 01 November 2025

I report on the accounts of The Luca Foundation for the year ended 01 November 2025, which are set out on pages 6 to 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

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

It is my responsibility to:

- examine the accounts under s. 145 of the 2011 Act;
- follow the procedure laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act and;
- state whether particular matters have come to my attention

Basis of Independent Examiner's Statement and scope of work undertaken

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review if the accounting records kept by the charity and a comparison to the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with 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 s. 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met, or

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



Adnan Khalid
Chartered Certified Accountant
Integritax Accountants Ltd
116 Yardley Road
Acocks Green
Birmingham
B27 6LG

The Luca Foundation
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Statement of Financial Activities
For the period ended 01 November 2025

	Note	Unrestricted funds Year ended 1 November 2025	Restricted funds Year ended 1 November 2025	Total funds Year ended 1 November 2025	Total funds Year ended 1 November 2024
		£	£	£	£
Income from:					
Donations and Legacies	3	22,819	**-**	**22,819**	12,756
Charitable Activities	4	20,000	**-**	**20,000**	2,500
Other Trading Activities	5	5,092	**-**	**5,092**	11,137
Investments	6	44	**-**	**44**	**63**
Total income		**47,955**	**-**	**47,955**	**26,456**
Expenditure on:					
Raising funds	7	9,476	-	9,476	**5,019**
Charitable activities	8	22,927	-	22,927	**18,495**
Other	9	861	-	861	**1,020**
Total expenditure		**33,264**	**-**	**33,264**	**24,534**
Net income/(expenditure)	12	**14,691**	**-**	**14,691**	**1,922**
Transfers Between Funds		**-**	**-**	**-**	-
Net Movement in Funds					
Reconciliation of funds:		**14,691**	**-**	**-**	1,922
Total funds brought forward		12,696	**-**	12,696	10,774
Net movement in funds		**-**	**-**	-	
Total funds carried forward		**27,387**	**-**	**27,387**	**12,696**

The notes on pages 7 to 14 form part of these financial statements.

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Balance Sheet
For the Period ended 01 November 2025

	Notes		2025 £		2024 £
Current assets					
Cash at bank and in hand		28,167		13,716	
		28,167		13,716	
Creditors: amounts falling due within one year	11	(780)		(1,020)	
Net current assets			27,387		12,696
Total net assets			27,387		12,696
Charity Funds					
Unrestricted Funds	12		27,287		**12,696**
Total funds			**27,387**		**12.696**

The financial statements were approved and authorised for issue by the Trustees on 24 August 2026 and signed on their behalf by:

Trustee

The notes on pages 8 to 14 form part of these financial statements.

The Luca Foundation
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Notes to the financial statements
For the Period ended 01 November 2025

1. General information

The Luca foundation is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales, 1178239. The address of the registered office is detailed on Page 1. The objects and activities of the charity are included in the Trustee's Report beginning on Page 2.

2. Accounting policies

2.1 Basis of preparation and assessment of going concern

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

The Luca foundation 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 financial statements are presented after rounding numeric values to the nearest £1.

2.2 Going concern

The financial statements have been prepared on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and that the charity has adequate funds to meet anticipated future objectives.

2.3 Income

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.
Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not extending during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent that goods have been provided or on completion of the services.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity is made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attribute to a single activity are apportioned between those activities on a basis consistent which the use of resources. Central staff costs are allocated on the basis on time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring the tangible asset into its intended working condition should be included in the measurement cost.

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities

Liabilities are recognised where there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Pensions

The CIO operates a defined contribution scheme and the pension charge represents the amounts payable by the CIO to the fund in respect of the period.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the CIO and which have not been designated for other purposes.

Designated funds compromise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Voluntary donations	22,819	22,819	**12,756**
Total	22,819	22,819	**12.756**

4. Income from charitable activities

	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Grants	20,000	20,000	**2,500**
Total	20,000	20,000	**2,500**

5. Income from other trading activities

	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Events Sponsorships	-	-	**5,300**
Fundraising events & tickets	5,092	5,092	**5,837**
Total	5,092	5,092	**11,137**

6. Investment Income

	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Interest income	44	44	**63**

7. Analysis of expenditure on raising funds

	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Subscriptions	124	124	**519**
Fundraising Events	6,528	6,528	**3,600**
Advertising & Marketing	2,824	2,824	**900**
Total	9,476	9,476	**5,019**

8. Analysis of expenditure on charitable activities

	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Cot repairs	7,305	7,305	**8,167**
Teddy bears	76	76	**-**
Office cost	1,305	1,305	**765**
Board meeting expenses	-	-	**330**
Governance	4,496	4,496	**9,233**
Rent	1,017	1,017	**-**
Travel	2,728	289	**-**
Utilities	6,000	6,000	
Total	22,927	22,927	**18,495**

9. Analysis of expenditure by activities

Other Expenditure

	Total 2025 £	Total 2024 £
General adminstative cost	861	1,020
	861	**1,020**

9. Net income/ (expenditure)

This is stated after charging:

	2025 £	2024 £
Independent examiner's remuneration- independent examination	500	1,020

11. Staff costs

No employee received remuneration amounting to more than £60,000 in either a year.

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	500	1,020
Trade creditors	280	-
	780	**1.020**

	Balance at 2 November 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 1 November 2025 £
Unrestricted funds					
General Funds	**12,696**	**47,955**	**33,264**	**-**	**27,387**
Total of funds	**12,696**	**47,955**	**33,264**	**-**	**27,387**

13. Trustees' renumeration and expenses

During the period, no Trustees received any renumeration or other benefits (2024 - £nil).