

LIFE FOR AFRICAN MOTHERS

England & Wales · Charity number 1140183

Details

Status Registered

Legal form Charitable company

Company number [07474050](#)

Registered 2011-02-02

Register [View on the Charity Commission register](#)

Contact

Address Temple of Peace and Health
King Edward V11 Avenue
Cardiff
CF10 3AP

Phone 02920 343774

Email info@lifeforafricanmothers.org

Website info@lifeforafricanmothers.org

Activities

Objects: THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH FOR THE PUBLIC BENEFIT PRIMARILY THROUGH THE PROVISION OF MEDICINES FOR THE TREATMENT OF PREGNANCY-RELATED CONDITIONS TO REDUCE MATERNAL MORTALITY RATES IN SUB-SAHARAN AFRICAN COUNTRIES. FOR THE PUBLIC BENEFIT, TO ADVANCE THE EDUCATION AND TRAINING OF MEDICAL STAFF PRIMARILY IN THE MOST EFFECTIVE USE OF THE MEDICINES SUPPLIED AND BEST PRACTICE CARE DURING CHILD-BIRTH AND PREGNANCY.

Activities: Life For African Mothers has been inactive for 3 months and is in the process of closing down, our remaining funds have been donated to a charity with similar aims to ours, all our trustees are in agreement that we need to close. We are closing due to lack of long term funding, difficulties in managing a service in Africa at arms length, and trustees no longer having the time to continue.

Classification

- **How:** Provides Human Resources, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** SUB-SAHARAN AFRICAN COUNTRIES
- Cameroon
- Congo (Democratic Republic)
- Liberia
- Sierra Leone

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£34,138	£73,600	-	-
2024-03-31	£88,488	£164,759	-	-
2023-03-31	£118,742	£141,084	-	-
2022-03-31	£123,960	£154,760	-	-
2021-03-31	£248,669	£78,281	-	-

Trustees

Name	Role	Appointed
Angela Gorman		2024-01-10
Martin Aylott		2019-03-31
Peter Lindsay		2020-01-01
Sally-Ann Pyrah-Barnes		2024-01-10
Thomas Howson		2022-08-27

LIFE FOR AFRICAN MOTHERS

England & Wales - Charity number 1140183

Accounts



Chartered Accountants and Business Advisors

24 Bridge Street
Newport
South Wales
NP20 4SF

01633 265323
enquiries@walterhunter.co.uk
www.walterhunter.com

Our Ref: JR/ML

17 December 2025

The Trustees of
Life for African Mothers
Room 29
Temple of Peace
Kind Edward VII Avenue
Cardiff
CF10 3AP

Dear Sirs,

We are pleased to accept the appointment as independent examiners.

The purpose of this letter and the attached Standard Terms of Business is to set out the basis on which we are to act as accountants and advisers to the charity and to clarify our respective responsibilities.

Our firm will act as independent examiners with Mr Jonathan Rhodes acting as the independent examiner.

We are bound by the code of ethics of the Institute of Chartered Accountants in England and Wales and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines.

1 Your responsibilities as trustees

1.1 Our independent examination will be conducted on the basis that you acknowledge and understand that you have responsibility:

- a) To prepare financial statements for each financial year that give a true and fair view of the state of affairs for the charitable company and of the incoming resources and application of resources of the charitable company for that period. As directors/trustees you must not approve the financial statements unless you are satisfied that they give a true and fair view of the assets, liabilities, financial position and surplus or deficit of the charitable company.

- b) In preparing those financial statements, to:
 - i) select suitable accounting policies and then apply them consistently;
 - ii) make judgements and accounting estimates that are reasonable and prudent; and
 - iii) prepare the financial statements on the going concern basis, in particular, other than already disclosed, there are no significant doubts about the charitable company's ability

Director: J Rhodes – Associates: Z Goodwin & M Lock
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to continue in operation for at least twelve months from the date when the financial statements are expected to be approved, unless it is inappropriate to presume that the charitable company will continue in operation.

- c) For keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the SORP and the Companies Act 2006 (the Act) and applicable accounting standards as agreed with you, being FRS 102. You are also responsible for such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.
 - d) You are responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps to ensure the charitable company's activities are conducted honestly and for the prevention and detection of fraud and other irregularities.
- 1.2 As trustees of the charitable company, you have a duty under the Companies Act 2006 to prepare a directors' report for each financial year and also an annual report complying in its form and content with regulations made under the Charities Act 2011. You should also have regard to the Statement of Recommended Practice 'Accounting and Reporting by Charities ('SORP'), issued by the Charity Commission for England & Wales and any subsequent amendments or variations to this statement.
- 1.3 In addition to the general duties of directors specified in sections 170 to 177 of the Act you are responsible for ensuring that the charitable company complies with laws and regulations applicable to its activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.
- 1.4 You are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit set out in the Charities Act 2011 and the Companies Act 2006, namely that:
- (a) no notice has been received from the Charity Commission requiring an audit;
 - (b) no notice has been received from the members requiring an audit;
 - (c) the charity's gross income in the current year is not more than £500,000 for years ending before 31 March 2015, or £1m for years ending on or after this date;
 - (d) where gross income exceeds £250,000, the charity's gross assets do not exceed £3.26m; and
 - (e) the charity is not ineligible for audit exemption under the CA 2006.
- 1.5 The exemption from audit is available only if you, as director/trustees, sign a declaration on the balance sheet stating that:
- (a) for the year in question, the company is eligible to take advantage of the audit exemptions;
 - (b) the members have not required the company to obtain an audit of its financial statements for the year in accordance with section 476 of the Companies Act 2006; and
 - (c) you acknowledge your obligations for complying with the requirements of the Act with respect to accounting records and preparation of accounts.
- 1.6 The availability of the exemption from an audit of the financial statements is conditional upon your causing an independent examiners' report to be prepared in respect of the financial statements in accordance with section 45 of the Charities Act 2011. You are responsible for deciding whether that report shall be made and for appointing us as reporting accountants to make that report to the trustees of the charity.

- 1.7 If gross income falls to £25,000 or less for the year, then, provided the other criteria set out above are met, you will need neither an audit nor an independent examiner's report.
- 1.8 You have undertaken to make available to us, as and when required, all the charity's accounting records and related financial information, including minutes of management and members' meetings, necessary to carry out our work. You will make full disclosure to us of all relevant information.

2 Our responsibilities as independent examiners

- 2.1 We shall plan our work on the basis that an independent examiner's report is required for the year, unless you inform us in writing that either:
- (a) the charity requires an audit of the financial statements; or
 - (b) the charity requires neither an audit nor an independent examiner's report.
- 2.2 Should you instruct us to carry out an audit, then the terms of that assignment will be dealt with in a new engagement letter. Should you inform us that the charity requires neither an audit nor an independent examiner's report, then we shall have no responsibilities to the charity, except those specifically agreed upon between us in respect of other professional services.
- 2.3 As independent examiners, we have a statutory responsibility to report to the members of the charity whether, in our opinion, there is reasonable cause to believe that, in any material respect:
- (a) adequate accounting records have not been kept, contrary to the requirements of the Companies Act 2006;
 - (b) the financial statements do not agree with those accounting records; and
 - (c) the financial statements do not comply with any of the accounting requirements specified in the *Charities (Accounts and Reports) Regulations 2008* (SI 2008/629), Regulation 4 (or 5 for common investment funds or common deposit funds), and applicable accounting standards as agreed with you, being [FRS 102], except to the extent necessary to show a true and fair view.
- 2.4 Should our work indicate that the charity is not entitled to exemption from an audit of the financial statements, then we will inform you of this. In such circumstances, we will not issue any report and will withdraw from the engagement to prepare an independent examiner's report, notifying you in writing of the reasons. In these circumstances, if appropriate, we will discuss with you the possibility of appointing us as auditors.
- 2.5 We have a professional responsibility not to allow our name to be associated with financial statements that are, or may be, misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial statements are, or may be, misleading; if the matter cannot be adequately dealt with by means of qualifying our opinion (or by other appropriate modifications of the report), we will not issue any report. In such circumstances, we will withdraw from the engagement, and will notify you in writing of the reasons. In these circumstances, you agree that we have a right to invoice you for our time spent examining the financial statements and for time spent on any other work that is not completed as a result of our resignation.
- 2.6 Under the ChA 2011, s. 156(2), we have a statutory duty to make a written report to the Charity Commission on such matters (which relates to the activities or affairs of the charity or of any connected institution or body) of which we become aware during the course of our examination and which we have reasonable cause to believe is likely to be of material significance for the

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purposes of the exercise by the Commission of its functions under the ChA 2011, s. 156(3). In addition under s. 156(4) if we become aware of any matter which does not require to be reported under s. 156(2) but which we have reasonable cause to believe is likely to be relevant for the purposes of the exercise by the Charity Commission of any of its functions then we may make a report on the matter to the Commission. We may have to make this report without your knowledge and consent and we cannot undertake to you to fetter this discretion in any manner.

3 Scope of independent examination

- 3.1 Our work as independent examiners will be carried out in accordance with guidance for such engagements issued by the Charity Commission. It will consist of comparing the financial statements with the accounting records kept by the charity, and making such limited enquiries of the trustees and staff of the charity as we may consider necessary for the purpose of our report.
- 3.2 As part of our normal procedures, we may request you to provide written confirmation of any information or explanations provided by you orally during the course of our work.
- 3.3 Our work as independent examiners will not be an audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we will not obtain any independent evidence relating to entries in the accounting records, or to the amounts or disclosures in the financial statements. Consequently, our work as independent examiners will not provide any assurance that the accounting records or the financial statements are free from material misstatement whether caused by fraud, other irregularity or error.
- 3.4 Because we will not carry out an audit, nor otherwise confirm the accuracy or reasonableness of the accounting records maintained by the charity, we will be unable to provide any assurance as to whether the financial statements that we prepare from those records give a true and fair view.

4 Corporation tax

- 4.1 Profit from accounts prepared under generally accepted accounting principles may require adjustment to arrive at the profit figure assessed for tax. We will prepare the company's tax return, the computation with these adjustments and supporting schedules required from the accounts and information and explanations you provide to us.
- 4.2 After obtaining the written approval and signature of the proper officer or other person authorised to act for the company in this regard, we will submit the return, computation and accounts online to HM Revenue & Customs in the required Extensible Business Reporting Language (XBRL) format, a type of computer language.
- 4.3 It is mandatory for the Company Tax Return to be delivered electronically using the iXBRL format, which includes the statutory accounts. It is the company's responsibility to ensure that the accounts have been accurately tagged.
- 4.4 We will tell you how much tax the company should pay and when. If appropriate, we will initiate repayment claims when tax has been overpaid. We will advise on the interest and penalty implications if corporation tax is paid late.
- 4.5 We will inform you if instalment payments of corporation tax are due for an accounting period and the dates they are payable. We will calculate the quarterly instalments which should be made on the basis of information supplied by you by the date agreed.
- 4.6 We will advise you when additional corporation tax is due on loans by the company to the director or shareholder or their associates, and calculate the payments due or the amount repayable when the loans are repaid.

- 4.7 We will advise you as to possible claims and elections arising from information supplied by you. Where instructed by you, we will make such claims and elections in the form and manner required by HM Revenue & Customs.
- 4.8 We will also provide other such taxation advisory and ad hoc services as may be agreed from time to time. These may be the subject of a separate engagement letter. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
- dealing with any enquiry opened into the company's tax return by HM Revenue & Customs;
 - preparing any amended returns which may be required and corresponding with HM Revenue & Customs as necessary.
- 4.9 Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.
- 4.10 It is our policy to confirm in writing advice upon which the company may wish to rely.
- 4.11 You will continue to deal with other matters required by law, such as:
- forms CT61;
 - obligations under IR35 and managed service company legislation;
 - returns for sub-contractors; and
- 4.12 We will be pleased to assist the company generally in tax matters if you advise us in good time of any proposed transactions and request advice. We would, however, warn you that because tax rules change frequently you must ask us to review any advice already given if a transaction is delayed, or if an apparently similar transaction is to be undertaken.
- 4.13 We will be pleased also to advise the director and executives on their personal income tax and capital tax affairs. In such cases we will need to agree separate terms with the individuals concerned.

Your Responsibilities: Provision of Information by You

- 4.14 The Director, on behalf of the company, is legally responsible for:
- (a) ensuring that the company tax return is correct and complete;
 - (b) ensuring that the information in the return is provided in Extensible Mark-Up (XML) format;
 - (c) filing any returns by the due date; and
 - (d) making payment of tax on time. Failure to do this may lead to automatic penalties, surcharges and/or interest.

The signatory to the return cannot delegate this legal responsibility to others. The signatory agrees to check that returns we have prepared for the company are complete before she approves and signs them.

- 4.15 As noted earlier in this letter, it is mandatory for the company tax return to be delivered electronically using the Extensible Business Reporting Language (XBRL) format, a type of computer language. Unless you have requested otherwise above, it is your responsibility to ensure that the accounts have been accurately tagged in the iXBRL format.
- 4.16 To enable us to carry out our work the Director agrees:
- (a) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - (b) to provide full information necessary for dealing with the company's affairs; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - (c) to authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the company's affairs;
 - (d) to provide us with information in sufficient time for the company's CTSA return to be completed and submitted by the due date following the end of the tax year.
 - (e) to provide information on matters affecting the company's tax liability for the accounting period in respect of which instalments are due at least four weeks before the due date of each instalment. This information should include details of trading profits and other taxable activities up to the date the information is provided, together with estimates to the end of the accounting period; and
 - (f) to provide us with information on advances or loans made to the directors, shareholders or their associates during an accounting period and any actual or planned repayments or write offs after the accounting period.
- 4.17 The Director will keep us informed of material changes in circumstances that could affect the tax liabilities of the company. If the Director is unsure whether the change is material or not please let us know so that we can assess the significance or otherwise.
- 4.18 You will forward to us HM Revenue & Customs statements of account, copies of notices of assessment, letters and other communications received from HM Revenue & Customs in time to enable us to deal with them as may be necessary within the statutory time limits. Although HM Revenue & Customs have the authority to communicate with us through the form 64-8 it is essential that you let us have copies of any correspondence received from HM Revenue & Customs to avoid any breakdown in communication.

5 Payroll, real time information (RTI) reporting and year end returns

- 5.1 We will prepare your UK payroll for each payroll period to meet UK employment tax requirements, specifically:
- Calculating the pay as you earn (PAYE) deductions
 - Calculating the employees' National Insurance Contributions (NIC) deductions
 - Calculating the employer's NIC liabilities
 - Calculating statutory payments, for example Statutory Sick Pay and/or Statutory Maternity Pay
 - Calculating other statutory and non statutory deductions.

- 5.2 We will prepare and send to you the following documents for each payroll period at or before the time of payment:
- Payroll summary report showing the reconciliation from gross to net for each employee and all relevant payroll totals. This summary will also show, where relevant, the other details that will be submitted online to HM Revenue & Customs on or before the employee payment dates.
 - A payslip for each employee unless not required
 - A P45 for each leaver
 - A report showing your PAYE and NIC liability and due date for payment.

You must let us know, immediately and prior to the employee payment dates and HMRC reporting dates, if you believe any of the data shown in these documents is incorrect.

- 5.3 We will prepare your Full Payment Submission (FPS) reports including all details required and based on the information provided by you. We will submit the FPS reports to HM Revenue & Customs prior to or at the time that employees are paid. Where you have no payments to make to HM Revenue & Customs in a particular month (or the payment you are making to HM Revenue & Customs has been reduced by statutory payments or construction industry scheme deductions suffered), we will prepare and submit the required Employer Payment Summary (EPS).
- 5.4 As you are legally responsible for the accuracy of these returns, you must review the payroll summaries that we send to you and inform us if any of the information that we hold is incorrect:
- If we don't hear from you **before** the FPS (or EPS) submission date, we will take that as your approval for us to submit the return.
 - If you require us to make a correction **after** the FPS (or EPS) has been submitted, you will let us know as soon as possible and, ideally, before the next payroll run.
- 5.5 At the time of your final payroll report (FPS or EPS) for each tax year, we will make the necessary declarations and indications to HM Revenue & Customs and liaise with you where any of the information is not available to us. We will subsequently send you form P60 for each employee on the payroll at the year end.
- 5.6 Where relevant, we will also prepare and send to you for approval the end of year forms E92 and E89 for the 'Regional Employer National Insurance Holiday' in time to meet the statutory due dates. We will then submit the forms with HM Revenue & Customs.
- 5.7 Where required, we will assist you in calculating an employee's weekly exemption limit for childcare benefit purposes.
- 5.8 We will also provide such other taxation ad hoc and advisory services linked to your payroll as may be agreed from time to time. These may be the subject of a separate engagement letter. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
- dealing with any enquiry opened into the payroll returns by HM Revenue & Customs
 - preparing any amended returns which may be required and corresponding with HM Revenue & Customs as necessary
 - conducting PAYE and benefit health checks.

- 5.9 Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Your responsibilities

- 5.10 You are legally responsible for the accuracy of these returns, you agree us to provide us with complete and accurate information regarding your employees and payments due to them, whether or not tax is to be deducted. It is vital that we are provided with correct and accurate data for each employee **before** their first wages payment is made.
- 5.11 Our payroll team will provide you with specific details of the information we require and when we need to have this information from you. You agree to provide the information they request. You recognise that where information is not provided to us within the timeframe we outline, we are not responsible for any delays for payments to employees or HM Revenue & Customs. Similarly, we are not responsible for any penalties imposed by HM Revenue & Customs.
- 5.12 You will be responsible for managing any childcare scheme operated for the benefit of your employees and for contacting us where you require advice as to available exemption levels.
- 5.13 You will be responsible for completing the checks on a new employee's eligibility to live and work in the UK in accordance with the Governments Code of Practice "Preventing Illegal Working" and section 8 of the Asylum and Immigration Act 1996.
- 5.14 You will be responsible for monitoring the annual leave entitlement of your employees and dealing with all aspects, legal or otherwise, of being an employer. In particular, you will be responsible for ensuring that your workers are paid at least the National Minimum Wage.

6 Limitation of liability

- 6.1 We have discussed with you the extent of our liability to you in respect of the professional services set out in this letter.
- 6.2 Having considered both your circumstances and our own we have reached a mutual agreement that 50,000 represents a fair maximum limit to our liability as a firm in the event of any one claim arising in respect of the professional services. This maximum total liability includes any claims for loss or damage, however caused, whether in respect of breaches of contract, tort (including negligence) or otherwise in respect of the professional services and shall also include all other related costs including legal fees, interest, etc.
- 6.3 We acknowledge that the limit in respect of our total aggregate liability will not apply to any acts, omissions or representations that are in any way criminal, dishonest or fraudulent on the part of the firm, its principals or employees.

7 Agreement of terms

- 7.1 The terms set out in this letter and our Standard Terms of Business available to view on our website at www.walterhunter.com (last revised 2025) shall take effect immediately upon your

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countersigning this letter and returning it to us. If we are instructed to start work before receiving a signed copy of this letter we will treat that as acceptance of all the terms of this engagement letter, unless we hear from you to the contrary within 30 days of you giving that instruction.

- 7.2 Once it has been agreed, this letter and the Standard Terms of Business available to view on our website at www.walterhunter.com will remain effective until they are replaced. We shall be grateful if you could confirm your agreement to these terms by signing the enclosed copy of this letter and returning it to us immediately. If this letter and the terms of business are not in accordance with your understanding of our terms of appointment, please let us know.
- 7.3 We are committed to ensuring the protection and privacy of personal data. We would like to draw your attention to our data protection clause in schedule 1.01 Standard Terms of Business (clause 14) which details how we treat personal data received by us in the provision of services during our engagement with you. By signing the Client Response, you confirm that you have read and understood clause 14 and any privacy notice to which it refers.

Yours faithfully,

WALTER HUNTER & CO LIMITED

We confirm that we have read and understood the contents of this letter and the Standard Terms of Business dated 2025 and agree that they accurately reflect the services that we have instructed you to provide.

M Aylott

Signed

Dated 17 December 2025

For and on behalf of Life for African Mothers Limited



Issuer Walter Hunter

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Parties involved with this document

Document processed	Party + Fingerprint
Wed, 17th Dec 2025 16:15:11 GMT	Mr Martin Harry Aylott - Signer (fe625c4eaf9b41d642e1c59acb01d984)
Fri, 19th Dec 2025 11:01:31 GMT	Mrs Angela Mary Gorman - Signer (13b9de9d61b4174e78cd3a5c2ae23bdd)
Fri, 19th Dec 2025 11:18:44 GMT	Jonathan Rhodes - Signer (7ec195c0c41144f0de3dce14f54c7245)
Fri, 19th Dec 2025 11:18:44 GMT	Margaret Lock - Copied In (e5465d41d095f9e9c74567505995ce50)

Audit history log

Date	Action
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Wed, 17th Dec 2025 13:14:20 GMT	Mr Martin Harry Aylott has been assigned to this envelope. (18.133.63.166)
Wed, 17th Dec 2025 13:14:20 GMT	Mrs Angela Mary Gorman has been assigned to this envelope. (18.133.63.166)
Wed, 17th Dec 2025 13:14:20 GMT	Jonathan Rhodes has been assigned to this envelope. (18.133.63.166)

Wed, 17th Dec 2025 13:14:20 GMT	Margaret Lock has been assigned to this envelope. (18.133.63.166)
Wed, 17th Dec 2025 13:14:20 GMT	Envelope has been set to automatically remind the active signer every 1 day(s). (18.133.63.166)
Wed, 17th Dec 2025 13:14:39 GMT	Envelope generated
Wed, 17th Dec 2025 13:14:39 GMT	Sent the envelope to Mr Martin Harry Aylott for signing
Wed, 17th Dec 2025 13:14:40 GMT	Document emailed to party email
Wed, 17th Dec 2025 16:12:29 GMT	Mr Martin Harry Aylott viewed the envelope (84.70.19.62)
Wed, 17th Dec 2025 16:15:11 GMT	Mr Martin Harry Aylott signed the envelope (84.70.19.62)
Wed, 17th Dec 2025 16:15:12 GMT	Sent the envelope to Mrs Angela Mary Gorman for signing (84.70.19.62)
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Thu, 18th Dec 2025 13:15:02 GMT	Document emailed to party email
Fri, 19th Dec 2025 10:59:52 GMT	Mrs Angela Mary Gorman viewed the envelope (86.189.195.140)
Fri, 19th Dec 2025 11:01:31 GMT	Mrs Angela Mary Gorman signed the envelope (86.189.195.140)
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Fri, 19th Dec 2025 11:18:44 GMT	Jonathan Rhodes signed the envelope (81.150.186.46)
Fri, 19th Dec 2025 11:18:44 GMT	Sent the envelope to Margaret Lock for signing (81.150.186.46)
Fri, 19th Dec 2025 11:18:44 GMT	This envelope has been signed by all parties (81.150.186.46)
Fri, 19th Dec 2025 11:18:44 GMT	Signed document confirmation emailed to party email (81.150.186.46)
Fri, 19th Dec 2025 11:18:44 GMT	Signed document confirmation emailed to party email (81.150.186.46)
Fri, 19th Dec 2025 11:18:44 GMT	Signed document confirmation emailed to party email (81.150.186.46)
Fri, 19th Dec 2025 11:18:44 GMT	Signed document confirmation emailed to party email (81.150.186.46)
Fri, 19th Dec 2025 11:18:44 GMT	Signed document confirmation emails have been sent to all parties.
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Fri, 19th Dec 2025 11:20:05 GMT	Document emailed to party email

COMPANY REGISTRATION NUMBER: 07474050
CHARITY REGISTRATION NUMBER: 1140183

Life for African Mothers
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

WALTER HUNTER & CO LIMITED

Chartered accountants
24 Bridge Street
Newport
South Wales
NP20 4SF

Life for African Mothers
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Life for African Mothers
Charity registration number	1140183
Company registration number	07474050
Principal office and registered office	Room 29 Temple of Peace King Edward VII Avenue Cardiff CF10 3AP

The trustees

M Aylott - Chair and Treasurer	
S Browning	(Retired 10 December 2024)
M Esong	(Retired 1 October 2024)
A Gorman MBE	
T Howson	
P Lindsay	
N Lovett	(Retired 21 December 2024)
J Morgan	(Retired 1 October 2024)
S-A Pyrah-Barnes	
C N Tabi	(Retired 1 October 2024)

Company secretary M Aylott

Independent examiner Jonathan Rhodes BSc BFP FCA
Walter Hunter & Co Limited
24 Bridge Street
Newport
South Wales
NP20 4SF

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Public Benefit Statement

The trustees confirm that they have complied with the duty section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Governance

The governing document of the organisation is its constitution, and it defines the process for recruitment and appointment of trustees which is approved at the Annual General Meeting or in an interim period can be co-opted by the Executive Committee and subject to approval at the next annual general meeting. The Executive Committee is the body entitled to appoint its trustees with a trustees pack issued containing Charity Commission guidelines together with policies and procedures for the Charity.

The organisation is independent and there are no subsidiaries.

The reporting structures within the organisation give clarity and accountability to the Executive Committee with contingency policies and procedures to mitigate risks.

The Board of trustees strives to maintain reserves to ensure that the charity can continue its work. To this end it aims to hold sufficient reserves to maintain its work for twelve months.

Objectives and activities

Life for African Mothers (LFAM) is a maternal health charity, set up in 2005, in response to a BBC programme, focusing on the tragedy of avoidable maternal deaths, particularly in Sub-Saharan Africa. The focus of the charity's support has been the provision of key medications and midwifery skills sharing workshops in partner countries. LFAM is currently directing resources into Sierra Leone, once described as the most dangerous country in the world, to have a baby.

The last 12 months have been a period of renewal, growth, and tangible impact for Life for African Mothers (LFAM). With maternal mortality still one of the greatest health challenges facing sub-Saharan Africa, we have continued to focus our energy on Sierra Leone-supporting healthcare professionals, ensuring access to lifesaving medicines, and strengthening local capacity. Alongside this, we have re-energised our public voice, built community support through fundraising, and laid the foundations for new, grant-funded initiatives that will extend our reach in the year ahead.

None of this progress would be possible without the dedication of our partners, volunteers, trustees, and supporters. Together, we are saving lives, one mother at a time.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

Strengthening our work in Sierra Leone

Sierra Leone remains at the heart of LFAM's mission. Despite global advances, the country continues to record one of the top 20 maternal mortality rates in the world. Challenges such as limited infrastructure, shortage of skilled staff, and inconsistent access to essential medicines make pregnancy and childbirth a daily risk for women. LFAM's role has been to bridge some of these gaps: to support frontline healthcare workers, provide vital resources, and ensure that no woman dies needlessly when solutions exist.

A cornerstone of this work in the past year is the provision of 200,000 misoprostol tablets. Misoprostol is widely recognised as one of the simplest, most cost-effective interventions for preventing postpartum haemorrhage-the leading cause of maternal death globally. By securing and distributing this consignment, LFAM has helped ensure that hospitals, clinics, and community health posts in Sierra Leone are better prepared to manage emergencies.

To put this into perspective: just three tablets can represent a life saved. Our shipment has the potential to safeguard tens of thousands of mothers, giving them the chance not only to survive childbirth but to thrive and care for their children. Reports from our local partners have been deeply encouraging, with midwives expressing relief at having reliable supplies and mothers grateful for the reassurance that their health is being prioritised.

Investing in midwife training and capacity building

Medicines alone are not enough; the skills and confidence of midwives are equally vital. That is why LFAM has placed increasing emphasis on training and professional development. This year, thanks to grant funding, we have been able to plan an ambitious training programme that will see four NHS midwives and one retired obstetrician travel to Sierra Leone.

The team will deliver training in both Freetown and the Makeni District, reaching over 50 local midwives. The curriculum has been designed in consultation with Sierra Leonean colleagues to ensure relevance, with sessions covering:

- Management of obstetric emergencies
- Safe delivery practices
- Postpartum haemorrhage prevention and response
- Neonatal resuscitation
- Compassionate care and communication

The training will not only provide practical skills but also foster peer-to-peer learning, giving Sierra Leonean midwives a platform to share experiences and solutions from their own work.

This approach reflects LFAM's philosophy: sustainable change comes from empowering local professionals. Every midwife trained has the potential to impact hundreds of mothers over the course of their career. By investing in these healthcare workers, we invest in the future health and resilience of Sierra Leone's communities.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Re-launching our social media presence

A charity's impact is not only measured on the ground but also in the strength of its voice. This year, LFAM successfully re-launched all of its social media accounts, revitalising our communications and re-connecting with supporters around the world.

Through Facebook, Twitter, Instagram, and LinkedIn, we now share regular updates from Sierra Leone, highlight the stories of midwives and mothers, and mark key international awareness days such as World Maternal Health Day. This renewed online presence has already increased engagement, bringing in new supporters and reminding long-term followers of the continued importance of our mission.

Social media has also provided a valuable platform for fundraising campaigns, volunteer recruitment, and advocacy, helping to ensure that the voices of African mothers are heard far beyond their own communities.

Fundraising and community support

Sustaining our work requires not only dedication but also financial support. This year, LFAM was proud to host two fundraising concerts at The Temple of Peace in Cardiff. These events were vibrant celebrations of music and solidarity, drawing together performers, supporters, and community members united by a shared cause.

Audiences enjoyed an inspiring evening of performance while learning more about LFAM's mission and impact. The concerts raised vital funds that will directly support medication shipments and training initiatives. Beyond the financial contributions, the concerts reinforced the sense of community that sustains LFAM's work.

We are deeply grateful to the musicians who donated their talents, the volunteers who helped organise the evenings, and the many attendees whose generosity ensures that our work can continue.

Financial review

Risk Assessment

The trustees of LFAM recognise their responsibility to ensure that the assets and resources of the organisation are used to the best effect in order to ensure that its work continues.

Regular financial reports are given to the Board of trustees for financial decisions. Annual accounts are prepared for inspection.

Plans for future periods

As we look to the year ahead, we are energised by the opportunities before us. The planned training programme in Sierra Leone represents not only a practical intervention but also a symbolic renewal of our long-standing partnership with the country's midwives. We anticipate that the impact of this initiative will extend far beyond the immediate sessions, strengthening healthcare provision for years to come.

At the same time, we remain committed to sustaining the supply of misoprostol and other essential resources. Our goal is to ensure that no midwife is ever forced to watch a preventable tragedy unfold for lack of basic medication.

We also aim to build on the momentum of our social media relaunch, expanding our reach and strengthening advocacy for maternal health. And with further community events and fundraising initiatives in the pipeline, we are confident that our supporter base will continue to grow.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Our thanks

Every achievement of the past year is a collective one. We extend heartfelt thanks to

- Our partners in Sierra Leone, who continue to work tirelessly under challenging circumstances
- The NHS midwives and retired obstetrician preparing to share their expertise abroad
- The musicians and volunteers who made our concerts such memorable successes including Mark Hegarty, Yale university orchestra, Cowbridge male voice choir and Llantrisant male voice choir.
- The grant providers and donors whose generosity sustains our programmes
- And to our supporters worldwide, who follow, share, and champion LFAM's mission.

SPECIFIC THANKS MUST GO TO..

1. Rhys King.
2. The Waterloo Foundation.
3. The Oxford Health Company.
4. Hub Cymru Africa.
5. Jonathan Rhodes and his staff, who are always available for advice.
6. Family and Friends for all the ongoing help and support.
7. The Rotary Club of Cardiff Bay.

Your support has enabled us to ship lifesaving medicines, prepare new training initiatives, and re-energise our voice. Most importantly, it has given thousands of women in Sierra Leone the chance to survive childbirth and to nurture the next generation.

Together, we have achieved much. Together, we will continue to fight for a future where no mother dies giving life.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17 December 2025 and signed on behalf of the board of trustees by:

M Aylott

Angela Gorman

M Aylott - Chair and Treasurer
Trustee

A Gorman MBE
Trustee

Life for African Mothers

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Life for African Mothers

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Life for African Mothers ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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.

J Rhodes

Jonathan Rhodes BSc BFP FCA
Independent Examiner

24 Bridge Street
Newport
South Wales
NP20 4SF

17 December 2025

Life for African Mothers

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025	2024		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations legacies and Grants	5	26,384	6,183	32,567	137,388
Other trading activities	6	680	—	680	—
Investment income	7	891	—	891	1,500
Total income		<u>27,955</u>	<u>6,183</u>	<u>34,138</u>	<u>138,888</u>
Expenditure					
Expenditure on charitable activities	8,9	60,965	12,635	73,600	197,041
Total expenditure		<u>60,965</u>	<u>12,635</u>	<u>73,600</u>	<u>197,041</u>
Net expenditure and net movement in funds					
		<u>(33,010)</u>	<u>(6,452)</u>	<u>(39,462)</u>	<u>(58,153)</u>
Reconciliation of funds					
Total funds brought forward		37,462	33,669	71,131	129,284
Total funds carried forward		<u>4,452</u>	<u>27,217</u>	<u>31,669</u>	<u>71,131</u>

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

The notes on pages 9 to 16 form part of these financial statements.

Life for African Mothers
Company Limited by Guarantee
Statement of Financial Position
31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	15		9,712	12,212
Current assets				
Debtors	16	2,896		3,856
Cash at bank and in hand		19,979		56,049
		<u>22,875</u>		<u>59,905</u>
Creditors: amounts falling due within one year	17	<u>918</u>		<u>986</u>
Net current assets			<u>21,957</u>	<u>58,919</u>
Total assets less current liabilities			<u>31,669</u>	<u>71,131</u>
Net assets			<u>31,669</u>	<u>71,131</u>
Funds of the charity				
Restricted funds			27,217	33,669
Unrestricted funds			4,452	37,462
Total charity funds	19		<u>31,669</u>	<u>71,131</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared 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 17 December 2025, and are signed on behalf of the board by:

M Aylott

Angela Gorman

M Aylott - Chair and Treasurer
Trustee

A Gorman MBE
Trustee

The notes on pages 9 to 16 form part of these financial statements.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Room 29, Temple of Peace, King Edward VII Avenue, Cardiff, CF10 3AP.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of disclosure exemptions available under paragraph 1.12 of FRS 102:

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicle	-	20% p.a. Straight line
Equipment	-	33% p.a. Straight line

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 5 members of the company (2024: 8).

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations legacies and Grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	14,618	–	14,618
Donated Medicines	10,000	–	10,000
Donated Services	–	–	–
Gift Aid	1,766	–	1,766
Legacies			
Legacies	–	–	–
Grants			
Waterloo Foundation	–	–	–
Eleanor Rathbone Charitable Trust	–	2,000	2,000
Government grant income	–	4,183	4,183
	<u>26,384</u>	<u>6,183</u>	<u>32,567</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	27,546	7,000	34,546
Donated Medicines	32,093	–	32,093
Donated Services	8,190	–	8,190
Gift Aid	3,201	–	3,201
Legacies			
Legacies	15,958	–	15,958
Grants			
Waterloo Foundation	–	25,000	25,000
Eleanor Rathbone Charitable Trust	–	–	–
Government grant income	–	18,400	18,400
	<u>86,988</u>	<u>50,400</u>	<u>137,388</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	<u>680</u>	<u>680</u>	<u>–</u>	<u>–</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>891</u>	<u>891</u>	<u>1,500</u>	<u>1,500</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Liberia	539	–	539
Sierra Leone	46,785	–	46,785
Uganda	–	–	–
Welsh Government	–	160	160
Waterloo Foundation	–	12,475	12,475
Support costs	13,641	–	13,641
	<u>60,965</u>	<u>12,635</u>	<u>73,600</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Liberia	10,773	–	10,773
Sierra Leone	135,989	–	135,989
Uganda	–	7,000	7,000
Welsh Government	–	22,469	22,469
Waterloo Foundation	–	2,525	2,525
Support costs	17,997	288	18,285
	<u>164,759</u>	<u>32,282</u>	<u>197,041</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Liberia	539	–	539	10,773
Sierra Leone	46,785	13,641	60,426	153,986
Uganda	–	–	–	7,000
Welsh Government	160	–	160	22,469
Waterloo Foundation	12,475	–	12,475	2,813
	<u>59,959</u>	<u>13,641</u>	<u>73,600</u>	<u>197,041</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Analysis of support costs

	Sierra Leone £	Total 2025 £	Total 2024 £
Staff costs	–	–	3,430
Premises	1,917	1,917	2,425
Communications and IT	548	548	422
General office	2,013	2,013	2,709
Finance costs	120	120	126
Governance costs	6,774	6,774	6,143
Travel costs	472	472	351
Telephone	890	890	1,610
Insurance	907	907	747
Light & heat	–	–	34
Depreciation	–	–	288
	<u>13,641</u>	<u>13,641</u>	<u>18,285</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>2,500</u>	<u>288</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>918</u>	<u>870</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>–</u>	<u>37,194</u>

The wages charge incurred during the year represents the cost incurred for paid staff in Sierra Leone.

The average head count of employees during the year was Nil (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	<u>–</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 Apr 2024 and 31 Mar 2025	<u>12,500</u>	<u>3,138</u>	<u>15,638</u>
Depreciation			
At 1 Apr 2024	288	3,138	3,426
Charge for the year	2,500	–	2,500
At 31 Mar 2025	<u>2,788</u>	<u>3,138</u>	<u>5,926</u>
Carrying amount			
At 31 Mar 2025	<u>9,712</u>	<u>–</u>	<u>9,712</u>
At 31 Mar 2024	<u>12,212</u>	<u>–</u>	<u>12,212</u>

16. Debtors

	2025 £	2024 £
Prepayments and accrued income	2,852	3,839
Other debtors	44	17
	<u>2,896</u>	<u>3,856</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	–	116
Accruals and deferred income	918	870
	<u>918</u>	<u>986</u>

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2025 £	2024 £
Recognised in income from donations and legacies:		
Government grants income	<u>4,183</u>	<u>18,400</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024	Income £	Expenditure £	At 31 Mar 2025 £
General funds	37,462	27,955	(60,965)	<u>4,452</u>

	At 1 Apr 2023	Income £	Expenditure £	At 31 Mar 2024 £
General funds	113,733	88,488	(164,759)	<u>37,462</u>

Restricted funds

	At 1 Apr 2024	Income £	Expenditure £	At 31 Mar 2025 £
Eleanor Rathbone Charitable Trust	–	2,000	–	<u>2,000</u>
Welsh Government fund	(4,069)	4,183	(160)	<u>(46)</u>
Waterloo Foundation	22,187	–	(12,475)	<u>9,712</u>
Restricted donation	15,551	–	–	<u>15,551</u>
	<u>33,669</u>	<u>6,183</u>	<u>(12,635)</u>	<u>27,217</u>

	At 1 Apr 2023	Income £	Expenditure £	At 31 Mar 2024 £
Eleanor Rathbone Charitable Trust	–	–	–	–
Welsh Government fund	–	18,400	(22,469)	(4,069)
Waterloo Foundation	–	25,000	(2,813)	22,187
Restricted donation	15,551	7,000	(7,000)	<u>15,551</u>
	<u>15,551</u>	<u>50,400</u>	<u>(32,282)</u>	<u>33,669</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	9,712	<u>9,712</u>
Current assets	4,452	17,505	<u>21,957</u>
Net assets	<u>4,452</u>	<u>27,217</u>	<u>31,669</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	12,212	12,212
Current assets	42,525	16,394	<u>58,919</u>
Net assets	<u>42,525</u>	<u>28,606</u>	<u>71,131</u>



Issuer Walter Hunter

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Fri, 19th Dec 2025 11:01:31 GMT	Mrs Angela Mary Gorman - Signer (13b9de9d61b4174e78cd3a5c2ae23bdd)
Fri, 19th Dec 2025 11:18:44 GMT	Jonathan Rhodes - Signer (7ec195c0c41144f0de3dce14f54c7245)
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Mr J Rhodes (Independent Examiner)
For and on behalf of
Walter Hunter & Co Limited
Chartered Accountants
24 Bridge Street
Newport
South Wales
NP20 4SF

17 December 2025

Dear Sirs

During the course of your Independent Examination of the financial statements of the charity for the period ended 31 March 2025, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to you as our Independent Examiners and for the financial statements which you have prepared on our behalf for the charity.
2. We confirm that all accounting records have been made available to you for the purpose of your Independent Examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the Independent Examiner and accounted for and disclosed in accordance with the applicable financial reporting framework.
5. We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

<i>Party</i>	<i>Relationship</i>	<i>Nature of transaction</i>
None	None	None

7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.

8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor to provide guarantees of any kind on behalf of the trustees.
9. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities.
11. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
12. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
13. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.
14. We confirm that in our opinion the effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
15. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income. Restricted funds as follows:

	£
Eleanor Rathbone Charitable Trust	2,000
Welsh Government	4,183
	6,183

16. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
17. We acknowledge our legal responsibilities regarding disclosure of information to you as Independent Examiners and confirm that:
 - ◆ so far as each trustee is aware, there is no relevant audit information of which you as Independent Examiners are unaware; and
 - ◆ each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your Independent Examination.

Yours faithfully,

Signed on behalf of the board of trustees

M Aylott

TrusteeDate. 17 December 2025

Trustee *Angela Gorman*Date. 17 December 2025



Issuer Walter Hunter

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Parties involved with this document

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LIFE FOR AFRICAN MOTHERS

England & Wales - Charity number 1140183

Accounts

COMPANY REGISTRATION NUMBER: 07474050
CHARITY REGISTRATION NUMBER: 1140183

Life for African Mothers
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

WALTER HUNTER & CO LIMITED

Chartered accountants
24 Bridge Street
Newport
South Wales
NP20 4SF

Life for African Mothers

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Life for African Mothers
Charity registration number	1140183
Company registration number	07474050
Principal office and registered office	Room 29 Temple of Peace King Edward VII Avenue Cardiff CF10 3AP

Trustees and directors

M Aylott	Chair and Treasurer
S Browning	
A Gorman	
T Howson	
P Lindsay	
M Esong	(Retired 1 October 2024)
J Morgan	(Retired 1 October 2024)
C N Tabi	(Retired 1 October 2024)
D Dupre	(Appointed 22 February 2024)
S-A Pyrah-Barnes	(Appointed 10 January 2024)
O Williams	(Appointed 10 January 2024)
R Agbonkhese	(Retired 1 January 2023)
A Perry	(Retired 5 November 2023)
N Lovett	(Appointed 1 October 2024)

Company secretary M Aylott

Independent examiner Jonathan Rhodes BSc BFP FCA
24 Bridge Street
Newport
South Wales
NP20 4SF

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Public Benefit Statement

The trustees confirm that they have complied with the duty section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Governance

The governing document of the organisation is its constitution, and it defines the process for recruitment and appointment of trustees which is approved at the Annual General Meeting or in an interim period can be co-opted by the Executive Committee and subject to approval at the next annual general meeting. The Executive Committee is the body entitled to appoint its trustees with a trustees pack issued containing Charity Commission guidelines together with policies and procedures for the Charity.

The organisation is independent and there are no subsidiaries.

The reporting structures within the organisation give clarity and accountability to the Executive Committee with contingency policies and procedures to mitigate risks.

The Board of trustees strives to maintain reserves to ensure that the charity can continue its work. To this end it aims to hold sufficient reserves to maintain its work for twelve months.

Objectives and activities

Life for African Mothers (LFAM) is a UK based maternal health charity, which was set up in 2005, following the televising of a BBC documentary which focused on maternal mortality in the central African country of Chad. While the initial support for a hospital in Chad comprised of sending a variety of resources, including medication, it became clear that maternal mortality was a major challenge across SubSaharan Africa. In 2005, it was estimated that around 550,000 women died in pregnancy and childbirth, of whom around 180,000 died of haemorrhage following delivery (PPH). In 2007, LFAM received a request from the UNFPA (the wing of the UN that deals with maternal and child health) to help Sierra Leone and Liberia, two countries that had been devastated by civil war and now carried the unenviable titles of being amongst the most dangerous places on earth to be pregnant. LFAM's Board decided to refocus its support by specifically targeting PPH, providing the lifesaving medication and skills training, to prevent, or treat this catastrophic condition.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

LFAM has since 2007/8, supported a number of countries, or regions within countries, by providing a medication called Misoprostol, which is recommended by the WHO to manage PPH. This precious drug has been donated to LFAM for a number of years, with an estimated 5.5million tablets having been shipped to partner countries. This allowed some 1.5million women to access the medication free of charge. In late 2022, the donor decided that they would only provide medications to those countries where LFAM has a Representative.

In recent years, the two countries that LFAM has provided most of the medication to and has in country Representatives have been Liberia and Sierra Leone. UK midwives have travelled to both countries to observe the midwifery practices, followed up with the UK midwives providing much needed educational and practical support. This was undertaken by holding skill-sharing workshops with local staff. During the Covid pandemic, these sessions continued but were delivered by Zoom. Unfortunately, the support to Liberia had to be suspended, due to the lack of the required feedback data being provided, but it is hoped that this can be re-established at some time in the not too distant future.

SIERRA LEONE

In 2007, Sierra Leone with a Maternal Mortality Ratio (MMR) of 2,100 deaths per 100,000 live births, was deemed to be the most dangerous place on earth to have a baby. To give this figure some perspective, the UK's MMR is around 9 per 100,000 live births. This beautiful country has been politically stable for some years following the civil war. Since then, the people have endured the catastrophic Ebola outbreak, a major landslide, significant fires in the poorest communities and then of course Covid. Since LFAM's activities have returned to pre-pandemic levels, we have sent almost 200,000 tablets of Misoprostol and three groups of midwives have given up their annual leave in order to travel to Sierra Leone, groups which always include someone who has travelled there before. In April 2023 the CEO visited Freetown where she saw for herself, the warm response and reaction of the Ministry of Health and clinical staff to our partnership with their country. Later in 2023, LFAM received the news from Sierra Leone's Chief Nurse, that their MMR had reduced from 2,100 to 443 per 100,000 live births. She and other Ministry staff were generous in their recognition of LFAM's contribution to this reduction, through the provision of the medication and training. During the visit in October 2023 by UK midwives, it was noted that there were clinical staff who excelled at learning and delivering training to their peers, so it was then proposed that LFAM creates Midwife Champions, who would take ownership of the challenge and travel into the counties to deliver the training. This had the added benefit of the Champions using the local dialect, thereby reducing the risk of any misunderstanding. The further bonus, was that the Ministry of Health gave their midwives ringfenced time in order to provide this lifesaving work. It also meant that grants provided to LFAM for UK midwives to travel to Sierra Leone, would stretch further in only needing to cover the in-country costs. This innovative change has proved to be an extra-ordinary success, with the Chief Nurse travelling into one of the counties to visit one of the Champion led workshops. In late 2023, the medication donor company ceased its support, but happily LFAM has established contact with another company, whose product is equally as efficient as the original supplies. A further improvement to LFAM's ability to deliver our work, has been the funding of a vehicle. This has transformed life for our team in Freetown, ably led by Morlai Kamara. The distribution of the medications and collection of the required data, plus moving our teams around has been changed for the better.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

ACKNOWLEDGEMENTS

The Board would like to offer their congratulations and thanks to the following individuals and organisations for their ongoing support.

The Board would like to offer special congratulations to Morlai Kamara who completed an online degree in Health Policy at Gloucester University and thanks to RGifts who sponsored his flight, was able to attend his graduation in November.

Thanks again to Morlai Kamara and his team of volunteers in Freetown. One of the group of wonderful volunteers, Mr Abdul Bangura, who has been a vital part of the LFAM family for 10yrs, became very unwell and sadly died just before Christmas. We thank him and his family for his selfless work saving mothers. Our very own vehicle has been named after him and Abdul's son has stepped in to fill his father's very large shoes.

The work in Sierra Leone would not be as successful, without the government's own team in Freetown, comprising senior clinicians, who give LFAM the very best advice in how to use the resources available to the best effect. A special thanks to the local midwives, who often deliver the best possible care, in the worst possible circumstances. You have our total respect and admiration.

Also the Aberdeen Women's Hospital where our medication is stored and from where it is distributed.

Jonathan Rhodes and his team at Walter Hunter, who look after our account and provide invaluable advice.

The WCVA, who administer Welsh Government grants as part of the Hub Cymru Africa Programme.

The Waterloo Foundation, who provided the funds for the purchase of our first ever vehicle.

The James Tudor Trust, who initially planned to fund visits by UK midwives, but generously allowed LFAM to rework the funds and redirect them to give ownership of the training to the Ministry and local midwifery Champions.

Huntleigh Medical, for donating £1,000 worth equipment. This comprised of a Fetal Doppler and an Oxygen Saturation Monitor.

Finally thank you to anyone who has contributed to LFAM's work, however small you think it might be. Everything helps to make a difference.

Financial review

Risk Assessment

The trustees of LFAM recognise their responsibility to ensure that the assets and resources of the organisation are used to the best effect in order to ensure that its work continues.

Regular financial reports are given to the Board of trustees for financial decisions. Annual accounts are prepared for inspection.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Plans for future periods

At the end of 2023 and beginning of 2024, LFAM was funded by the WCVA to undertake an evaluation of our work. This has been completed and submitted to the WCVA. Further exciting projects are being developed for Sierra Leone, which will form part of next year's report and will appear in our social media.

PERSONALIA

The CEO had planned on stepping down during the past year; however her temporary break, ended in September 2023. During this current year, she will step aside as CEO but remain on the Board.

There have been changes to the Board of Trustees, with three resigning for work related and personal reasons, leading to new faces joining. Each brings personal experience and skills.

LFAM has moved back to its first home of the beautiful Temple of Peace and Health in Cardiff, where we have a desk, plus work from home.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

10 Dec 2024

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

m aylott

A.M.GORMAN

M Aylott - Chair and Treasurer
Trustee

A Gorman MBE
Trustee

04 Dec 2024

Life for African Mothers

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Life for African Mothers

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Life for African Mothers ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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.



Jonathan Rhodes BSc BFP FCA
Independent Examiner

24 Bridge Street
Newport
South Wales
NP20 4SF

10 Dec 2024

Life for African Mothers

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	86,988	50,400	137,388	118,742
Investment income	6	1,500	—	1,500	—
Total income		<u>88,488</u>	<u>50,400</u>	<u>138,888</u>	<u>118,742</u>
Expenditure					
Expenditure on charitable activities	7,8	164,759	32,282	197,041	141,084
Total expenditure		<u>164,759</u>	<u>32,282</u>	<u>197,041</u>	<u>141,084</u>
Net expenditure and net movement in funds					
		<u>(76,271)</u>	<u>18,118</u>	<u>(58,153)</u>	<u>(22,342)</u>
Reconciliation of funds					
Total funds brought forward		113,733	15,551	129,284	151,626
Total funds carried forward		<u>37,462</u>	<u>33,669</u>	<u>71,131</u>	<u>129,284</u>

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

The notes on pages 9 to 17 form part of these financial statements.

Life for African Mothers
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	14		12,212	—
Current assets				
Debtors	15	3,856		25,456
Cash at bank and in hand		56,049		110,113
		<u>59,905</u>		<u>135,569</u>
Creditors: amounts falling due within one year	16	<u>986</u>		<u>6,285</u>
Net current assets			<u>58,919</u>	<u>129,284</u>
Total assets less current liabilities			<u>71,131</u>	<u>129,284</u>
Net assets			<u>71,131</u>	<u>129,284</u>
Funds of the charity				
Restricted funds			33,669	15,551
Unrestricted funds			37,462	113,733
Total charity funds	17		<u>71,131</u>	<u>129,284</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared 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 04 Dec 2024, and are signed on behalf of the board by:

m aylott

M Aylott - Chair and Treasurer
Trustee

A.M.GORMAN

A Gorman MBE
Trustee

10 Dec 2024

The notes on pages 9 to 17 form part of these financial statements.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Room 29, Temple of Peace, King Edward VII Avenue, Cardiff, CF10 3AP.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicle	-	20% p.a. Straight line
Equipment	-	33% p.a. Straight line

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 8 members of the company (2023: 10).

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	27,546	7,000	34,546
Donated Medicines	32,093	—	32,093
Donated Services	8,190	—	8,190
Gift Aid	3,201	—	3,201
Legacies	15,958	—	15,958
Waterloo Foundation	—	25,000	25,000
Government grant income	—	18,400	18,400
	<u>86,988</u>	<u>50,400</u>	<u>137,388</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	36,210	28,000	64,210
Donated Medicines	30,000	–	30,000
Donated Services	4,532	–	4,532
Gift Aid	–	–	–
Legacies	20,000	–	20,000
Waterloo Foundation	–	–	–
Government grant income	–	–	–
	<u>90,742</u>	<u>28,000</u>	<u>118,742</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,500</u>	<u>1,500</u>	–	–

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Liberia	10,773	–	10,773
Sierra Leone	135,989	–	135,989
Uganda	–	7,000	7,000
Welsh Government	–	22,469	22,469
Waterloo Foundation	–	2,525	2,525
Support costs	17,997	288	18,285
	<u>164,759</u>	<u>32,282</u>	<u>197,041</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Liberia	54,895	–	54,895
Sierra Leone	51,487	–	51,487
Uganda	–	14,057	14,057
Welsh Government	–	–	–
Waterloo Foundation	–	–	–
Support costs	20,645	–	20,645
	<u>127,027</u>	<u>14,057</u>	<u>141,084</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Liberia	10,773	–	10,773	67,282
Sierra Leone	135,989	17,997	153,986	59,745
Uganda	7,000	–	7,000	14,057
Welsh Government	22,469	–	22,469	–
Waterloo Foundation	2,525	288	2,813	–
	<u>178,756</u>	<u>18,285</u>	<u>197,041</u>	<u>141,084</u>

9. Analysis of support costs

	Sierra Leone £	Waterloo Foundation £	Total 2024 £	Total 2023 £
Staff costs	3,430	–	3,430	2,680
Premises	2,425	–	2,425	5,870
Communications and IT	422	–	422	748
General office	2,709	–	2,709	350
Finance costs	126	–	126	145
Governance costs	6,143	–	6,143	7,493
Travel costs	351	–	351	721
Repairs & maintenance	1,610	–	1,610	1,069
Insurance	747	–	747	1,144
Light & heat	34	–	34	202
Depreciation	–	288	288	223
	<u>17,997</u>	<u>288</u>	<u>18,285</u>	<u>20,645</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>288</u>	<u>223</u>

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>870</u>	<u>834</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>37,194</u>	<u>13,399</u>

The average head count of employees during the year was 2 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>2</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 Apr 2023	–	3,138	3,138
Additions	12,500	–	12,500
At 31 Mar 2024	12,500	3,138	15,638
Depreciation			
At 1 Apr 2023	–	3,138	3,138
Charge for the year	288	–	288
At 31 Mar 2024	288	3,138	3,426
Carrying amount			
At 31 Mar 2024	12,212	–	12,212
At 31 Mar 2023	–	–	–

15. Debtors

	2024 £	2023 £
Prepayments and accrued income	3,839	25,456
Other debtors	17	–
	3,856	25,456

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	116	643
Accruals and deferred income	870	4,340
Social security and other taxes	–	1,277
Other creditors	–	25
	986	6,285

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023	Income £	Expenditure £	At 31 Mar 2024 £
General funds	113,733	88,488	(164,759)	37,462

	At 1 Apr 2022	Income £	Expenditure £	At 31 Mar 2023 £
General funds	150,018	90,742	(127,027)	113,733

Restricted funds

	At 1 Apr 2023	Income £	Expenditure £	At 31 Mar 2024 £
Restricted Fund	15,551	7,000	(7,000)	15,551
Welsh Government fund	–	18,400	(22,469)	(4,069)
Waterloo Foundation	–	25,000	(2,813)	22,187
	<u>15,551</u>	<u>50,400</u>	<u>(32,282)</u>	<u>33,669</u>

	At 1 Apr 2022	Income £	Expenditure £	At 31 Mar 2023 £
Restricted Fund	1,608	28,000	(14,057)	15,551
Welsh Government fund	–	–	–	–
Waterloo Foundation	–	–	–	–
	<u>1,608</u>	<u>28,000</u>	<u>(14,057)</u>	<u>15,551</u>

Within the restricted fund is retained £22,187 of the Waterloo Foundation grant award of £25,000. £12,212 is for the provision for depreciation costs over the next 5 years of the motor vehicle purchased in January 2024.

Other restricted funds include funds from the Wales and Africa Grant Scheme.

Life for African Mothers

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	12,212	12,212
Current assets	37,462	21,457	58,919
Net assets	<u>37,462</u>	<u>33,669</u>	<u>71,131</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	–	–
Current assets	113,733	15,551	129,284
Net assets	<u>113,733</u>	<u>15,551</u>	<u>129,284</u>

LIFE FOR AFRICAN MOTHERS

England & Wales - Charity number 1140183

Accounts

COMPANY REGISTRATION NUMBER: 07474050
CHARITY REGISTRATION NUMBER: 1140183

Life for African Mothers
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

WALTER HUNTER & CO LIMITED

Chartered accountants
24 Bridge Street
Newport
South Wales
NP20 4SF

Life for African Mothers

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
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Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Life for African Mothers
Charity registration number	1140183
Company registration number	07474050
Principal office and registered office	Room 29 Temple of Peace King Edward VII Avenue Cardiff CF10 3AP

The trustees

M Aylott - Chair and Treasurer	
R Agbonkhese	
S Browning	(Appointed 27 August 2022)
M Esong	
A Gorman MBE	(Appointed 1 October 2022)
T Howson	(Appointed 27 August 2022)
P Lindsay	
J Morgan	
A Perry	(Appointed 27 August 2022)
C N Tabi	
D A Brough	(Retired 27 August 2022)
P M Davies	(Retired 27 August 2022)
S Falloon	(Retired 27 June 2022)
M Price	(Retired 27 August 2022)

Company secretary M Aylott

Independent examiner Jonathan Rhodes BSc BFP FCA
24 Bridge Street
Newport
South Wales
NP20 4SF

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Public Benefit Statement

The trustees confirm that they have complied with the duty section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Governance

The governing document of the organisation is its constitution and it defines the process for recruitment and appointment of trustees which is approved at the Annual General Meeting or in an interim period can be co-opted by the Executive Committee and subject to approval at the next annual general meeting. The Executive Committee is the body entitled to appoint its trustees with a trustees pack issued containing Charity Commission guidelines together with policies and procedures for the Charity.

The organisation is independent and there are no subsidiaries.

The reporting structures within the organisation give clarity and accountability to the Executive Committee with contingency policies and procedures to mitigate risks.

The Board of trustees strives to maintain reserves to ensure that the charity can continue its work. To this end it aims to hold sufficient reserves to maintain its work for twelve months.

Objectives and activities

Life for African Mothers (LFAM) is a UK based organisation, working to reduce maternal and newborn mortality and morbidity in Sub-Saharan Africa. The charity arose out of a BBC TV programme in 2005, starting in Chad and extending into a number of countries, predominantly Sierra Leone and Liberia. LFAM has been sending medication to prevent or treat post-partum haemorrhage (PPH), the condition, which takes the lives of 100,000 women every year, around one third of the total deaths worldwide. The secondary tragedy of course, is that babies are left without mothers, their source of nutrition and nurturing, leaving them at increased risk of death before the age of 5 years. Donations of Misoprostol continued during the pandemic, although the cost of air-freighting the shipments increased significantly, plus the worldwide increase in fuel costs pushed the prices up even further.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

2022/2023

With the Covid pandemic essentially over, LFAM has been able to resume visits by midwives, at the moment to Sierra Leone. During the pandemic, zoom sessions were provided, bringing UK midwives together with Sierra Leone and Liberia. Occasionally midwives from other countries joined the sessions, including Ghana and South Sudan. Network quality brought quite a challenge to many of the sessions, but determination prevailed. For LFAM, keeping in touch with our brothers and sisters who are working in difficult environments, yet are incredibly innovative, was as important as the subjects being presented. LFAM created Champions in the groups, who were empowered to go into their communities to disseminate the information they had gained to their colleagues. As is always mentioned, the UK midwives invariably learned as much from colleagues in our partner countries, as they had imparted.

The third significant event, is within LFAM, where the charity has found a new CEO to replace Angela Gorman, having had a succession plan being discussed regularly for some time. Sade Oluwaleimu joined LFAM on 1st February, working alongside Angela, sometimes physically, but mostly virtually. She will take up the role in full on 1st May. Sade is a midwife, absolutely passionate about improving maternal health in Africa. She will have her predecessor at arm's length, as Angela is now a Trustee of LFAM.

SIERRA LEONE.

The precious Misoprostol was sent to Freetown in December 2022, stored at the Aberdeen Women's Centre and distributed by LFAM's Country Representative Morlai Kamara. Feedback from Dr Moses, the Head of the Reproductive Health Unit during recent visit by LFAM, shows that the numbers of maternal deaths in Sierra Leone have reduced significantly. He was very generous in his acknowledgement of LFAM's contribution to the very welcome reduction. A visit by three UK midwives at the end of November 2022 was very successful. Two of the visiting midwives had not visited Africa before and just like everyone making this journey, were totally surprised by how the country welcomed them and the skills sharing they offered. More visits are being planned at the time of this report being prepared.

LIBERIA

As with Sierra Leone, the Misoprostol supply continued to Liberia during the pandemic. In May 2022, Sam Falloon, then our midwife Trustee, travelled to Monrovia with two representatives of IHP, who store, prepare and ship the medication on LFAM's behalf. IHP then submit the invoice covering the shipping costs to LFAM for payment. This visit was part of a Due Diligence process. The visit included visiting the Central Medical Stores, where the medication is stored and five health facilities which would be receiving the Misoprostol. Two shipments have been sent to Liberia during the financial year 22-23. A small number of workshops were held, one in Monrovia and the other in Lofa County, which had been planned before the Covid pandemic struck.

CAMEROON, EASTERN CONGO AND SOMALILAND.

A decision was taken by LFAM and IHP, that only countries that have an in-country representative will receive medications. This was because of ongoing inconsistent reporting issues, a requirement of the donor organisation.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

ACKNOWLEDGEMENTS AND THANKS.

- International Health Partners for all the work involved in the safe shipping of the medications and the impact reports.
- Hub Cymru Africa, (HCA) for grants and continuous availability of training on essential topics such as Safeguarding and Governance. HCA has also been available for advice and support whenever it has been needed.
- Muntada Aid for the ongoing financial support, which has allowed visits by midwives to Sierra Leone and Uganda.
- Donors including Rotary International and UNISON for their regular donations, plus individuals who have supported LFAM over many years.
- All our midwives who have given up their precious time, to provide workshops over zoom during the pandemic and now, by actually travelling to Africa. With all NHS services being under unprecedented pressures, they have given up their annual leave and more, in order to experience what are lifesaving and lifechanging opportunities.
- Our in-country representatives, Morlai Kamara and Abdul Rahman Bah who continue to work with LFAM, despite the challenges of rising costs and issues being experienced worldwide.
- LFAM's accounting team led by Jonathan Rhodes and Margaret Lock, not only for looking after our finances, but being available for advice whenever it's been needed.
- Welcome to our two new Trustees, Dr Tom Howson and Sophie Browning.

Financial review

Risk Assessment

The trustees of LFAM recognise their responsibility to ensure that the assets and resources of the organisation are used to the best effect in order to ensure that its work continues.

Regular financial reports are given to the Board of trustees for financial decisions. Annual accounts are prepared for inspection.

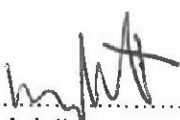
Plans for future periods

With LFAM having been passed into new hands, it is inevitable that there will be change; however, the core mission of saving and changing lives will continue as before. Finally, I would like to thank the Board of Trustees for their continuous support. As with so many NGOs working in international development, the last few years have been more challenging than we have previously experienced. I will be stepping down as CEO, handing LFAM into younger but equally safe hands.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 June 2023 and signed on behalf of the board of trustees by:


.....
M Aylott
Chair and Treasurer


.....
A Gorman MBE
Trustee

Life for African Mothers

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Life for African Mothers

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Life for African Mothers ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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.



Jonathan Rhodes BSc BFP FCA
Independent Examiner

24 Bridge Street
Newport
South Wales
NP20 4SF

13 June 2023

Life for African Mothers

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments	Note				
Donations and legacies	5	90,742	28,000	118,742	123,960
Total income		<u>90,742</u>	<u>28,000</u>	<u>118,742</u>	<u>123,960</u>
Expenditure					
Expenditure on charitable activities	6,7	127,027	14,057	141,084	154,760
Total expenditure		<u>127,027</u>	<u>14,057</u>	<u>141,084</u>	<u>154,760</u>
Net expenditure and net movement in funds		<u>(36,285)</u>	<u>13,943</u>	<u>(22,342)</u>	<u>(30,800)</u>
Reconciliation of funds					
Total funds brought forward		150,018	1,608	151,626	182,426
Total funds carried forward		<u>113,733</u>	<u>15,551</u>	<u>129,284</u>	<u>151,626</u>

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

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

Life for African Mothers
Company Limited by Guarantee
Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	13		–	223
Current assets				
Debtors	14	25,456		–
Cash at bank and in hand		110,113		152,770
		<u>135,569</u>		<u>152,770</u>
Creditors: amounts falling due within one year	15	<u>6,285</u>		<u>1,367</u>
Net current assets			<u>129,284</u>	<u>151,403</u>
Total assets less current liabilities			<u>129,284</u>	<u>151,626</u>
Net assets			<u>129,284</u>	<u>151,626</u>
Funds of the charity				
Restricted funds			15,551	1,608
Unrestricted funds			113,733	150,018
Total charity funds	16		<u>129,284</u>	<u>151,626</u>

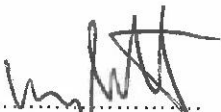
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared 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 19 June 2023, and are signed on behalf of the board by:


 M Aylott
 Chair and Treasurer


 A Gorman MBE
 Trustee

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

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Big Yellow Storage Company, 65 Penarth Road, Cardiff, CF10 5DL.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% p.a. Straight line

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 10 members of the company (2022: 11).

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	36,210	28,000	64,210
Donated Medicines	30,000	–	30,000
Donated Services	4,532	–	4,532
Legacies	20,000	–	20,000
	<u>90,742</u>	<u>28,000</u>	<u>118,742</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	46,879	9,589	56,468
Donated Medicines	45,932	–	45,932
Donated Services	1,560	–	1,560
Legacies	20,000	–	20,000
	<u>114,371</u>	<u>9,589</u>	<u>123,960</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Liberia	54,895	–	54,895
Cameroon	–	–	–
Sierra Leone	51,487	–	51,487
Uganda	–	14,057	14,057
Congo	–	–	–
Support costs	20,645	–	20,645
	<u>127,027</u>	<u>14,057</u>	<u>141,084</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Liberia	64,945	–	64,945
Cameroon	7,506	–	7,506
Sierra Leone	55,807	5,214	61,021
Uganda	–	–	–
Congo	3,830	–	3,830
Support costs	17,458	–	17,458
	<u>149,546</u>	<u>5,214</u>	<u>154,760</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Liberia	54,895	12,387	67,282	67,935
Cameroon	–	–	–	10,145
Sierra Leone	51,487	8,258	59,745	71,416
Uganda	14,057	–	14,057	–
Congo	–	–	–	5,264
	<u>120,439</u>	<u>20,645</u>	<u>141,084</u>	<u>154,760</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Analysis of support costs

	Liberia £	Sierra Leone £	Total 2023 £	Total 2022 £
Staff costs	1,608	1,072	2,680	–
Premises	3,522	2,348	5,870	5,713
Communications and IT	449	299	748	725
General office	210	140	350	160
Finance costs	87	58	145	190
Governance costs	4,496	2,997	7,493	6,484
Travel costs	433	288	721	243
Telephone	641	428	1,069	2,741
Insurance	686	458	1,144	797
Light & heat	121	81	202	182
Depreciation	134	89	223	223
	<u>12,387</u>	<u>8,258</u>	<u>20,645</u>	<u>17,458</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>223</u>	<u>223</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>834</u>	<u>770</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	<u>13,399</u>	<u>–</u>

The average head count of employees during the year was 2 (2022: nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>1</u>	<u>–</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2022 and 31 March 2023	<u>3,138</u>	<u>3,138</u>
Depreciation		
At 1 April 2022	2,915	2,915
Charge for the year	<u>223</u>	<u>223</u>
At 31 March 2023	<u>3,138</u>	<u>3,138</u>
Carrying amount		
At 31 March 2023	<u>-</u>	<u>-</u>
At 31 March 2022	<u>223</u>	<u>223</u>

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>25,456</u>	<u>-</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	643	597
Accruals and deferred income	4,340	770
Social security and other taxes	1,277	-
Other creditors	<u>25</u>	<u>-</u>
	<u>6,285</u>	<u>1,367</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>150,018</u>	<u>90,742</u>	<u>(127,027)</u>	<u>113,733</u>
	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>185,193</u>	<u>114,371</u>	<u>(149,546)</u>	<u>150,018</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	<u>1,608</u>	<u>28,000</u>	<u>(14,057)</u>	<u>15,551</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund	<u>(2,767)</u>	<u>9,589</u>	<u>(5,214)</u>	<u>1,608</u>

LIFE FOR AFRICAN MOTHERS

England & Wales - Charity number 1140183

Accounts

COMPANY REGISTRATION NUMBER: 07474050
CHARITY REGISTRATION NUMBER: 1140183

Life for African Mothers
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

WALTER HUNTER & CO LIMITED

Chartered accountants
24 Bridge Street
Newport
South Wales
NP20 4SF

**Life for African Mothers
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022**

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Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Life for African Mothers

Charity registration number 1140183

Company registration number 07474050

Principal office and registered office
Big Yellow Storage Company
65 Penarth Road
Cardiff
CF10 5DL

The trustees

M Price - Chair
R Agbonkhese
M Aylott (Appointed 25 August 2021)
D A Brough
P M Davies
M Esong
P Lindsay
J Morgan (Appointed 25 August 2021)
C N Tabi (Retired 27 June 2022)
S Falloon

Company secretary

M Aylott

Independent examiner

Jonathan Rhodes BSc BFP FCA
24 Bridge Street
Newport
South Wales
NP20 4SF

**Life for African Mothers
Company Limited by Guarantee**

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

Public Benefit Statement

The trustees confirm that they have complied with the duty section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Governance

The governing document of the organisation is its constitution and it defines the process for recruitment and appointment of trustees which is approved at the Annual General Meeting or in an interim period can be co-opted by the Executive Committee and subject to approval at the next annual general meeting. The Executive Committee is the body entitled to appoint its trustees with a trustees pack issued containing Charity Commission guidelines together with policies and procedures for the Charity.

The organisation is independent and there are no subsidiaries.

The reporting structures within the organisation give clarity and accountability to the Executive Committee with contingency policies and procedures to mitigate risks.

The Board of trustees strives to maintain reserves to ensure that the charity can continue its work. To this end it aims to hold sufficient reserves to maintain its work for twelve months.

Objectives and activities

Life for African Mothers works to reduce maternal and newborn mortality in SubSaharan Africa, by providing medications and skills sharing sessions by UK midwives. The charity began in 2005 following a BBC programme called "Dead Mums Don't Cry." At the time, it was estimated that worldwide, 550,000 women were dying annually in pregnancy and childbirth. That figure has now plateaued at around 300,000 and remains stubbornly high.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

2021/2022

This year's report will be shorter than usual, because the pandemic has adversely impacted on both our key activities. Effects include a reduction in the amounts of donated medication, because of the delay in some of the actual ingredients being shipped across the world, plus flights being stopped completely. However, then when routes started to open up, there was a major problem with airlines having sufficient freight capacity, because of a backlog of commodities needing to be shipped. In addition, costs rocketed and in some cases, almost doubled. On the positive side, LFAM has been able to deliver zoom midwifery skills sharing sessions which have been enjoyed by everyone. Thirteen sessions have been delivered between Sierra Leone and Liberia during the current financial year. For some of the sessions, we are joined by midwives in other countries, e.g. South Sudan and Ghana. The only challenge we have is the stability of the networks and we are looking at technology to help with improving this.

LIBERIA.

The shipments that have arrived in Liberia were outside the financial year being reported. LFAM provided seven zoom sessions, focusing on the key learning needs of the local midwives. They are the Use of the Partogram, Neonatal Resuscitation and Post Partum Haemorrhage, including the use of Misoprostol. During the sessions, it was apparent there were a number of the midwives who were capable of delivering the training to their colleagues, so we decided to create Champions in the various topics. They delivered around half of the sessions, with our UK midwives on zoom, in case there were any areas which needed support or clarification. There is a cost to these activities, as LFAM provides refreshments and travel expenses for the midwives, plus there is a cost for the internet connection. However, the value of keeping in touch with the midwives and the experience of communicating with African brothers and sisters is immeasurable. The Ministry of Health is asking us to extend the workshops and also to plan on returning with actual visits. LFAM was also able to facilitate a donation of 60,000, one-a-day maternal health supplements to Liberia from the Oxford Health Company, who send the donations by sea and cover the shipping costs. Abdul is continuing to advocate for maternal and newborn health where possible and plans are in place for a "Due Diligence" visit by LFAM and IHP in the new financial year.

SIERRA LEONE.

As with Liberia, the need for Misoprostol remains, with the Ministry of Health has asked that the supply continues, along with stepping up the training sessions. One shipment was shipped during this financial year. LFAM continues to enjoy and appreciate the assistance given by the Aberdeen Women's Centre in Freetown, for their help in storing and enabling Morlai to safely distribute the Misoprostol. LFAM facilitated six zoom workshops with the same format and topics, allowing local experienced midwives to deliver the training, overseen by our UK midwives.

SOMALILAND.

A large shipment of Misoprostol arrived in Hargeisa to be distributed by the Somaliland Nursing and Midwifery Association. Reports on usage and mothers treated have been sent as expected, along with case studies. There are five recipient government hospitals, plus the Edna Adan Hospital, a facility staffed by a number of international clinicians and run to western standards. It is named after and run by Edna Adan Ismail, the former midwife and First Lady of Somaliland. There have been requests for zoom midwifery refresher sessions for the government staff, which are being discussed on an ongoing basis.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2022

DRC BUKAVU.

LFAM has been providing Misoprostol to St Vincent's and PANZI Hospitals for 9 and two years respectively. Reports are received regularly from St Vincent's but LFAM has struggled to receive reports from PANZI. This is being dealt with on an ongoing basis. We do know that this Magic Medicine as Dr Jeff at St Vincent's calls it, is continuing to save lives.

CAMEROON.

LFAM was providing Misoprostol to Bamenda hospital for a number of years, but following the departure and sad death of Dr Morfaw, the lines of communication were challenging, made worse by the civil unrest in the area. Sr Felicitas asked whether we could provide to a number of facilities in and around the capital Yaounde, which was agreed, but unfortunately the reporting wasn't as expected, so a line of communication was set up with Bamenda and the stock was transferred to the senior clinician who has compiled with the MOU.

INTERNATIONAL HEALTH PARTNERS (IHP)

IHP has worked tirelessly during the pandemic, to continue shipping the medications across the globe for many organisations. The issues with space on board aircraft has been a constant challenge for them along with shipping costs rising at an alarming rate, sometimes doubling as airlines and shipping companies try to recoup losses sustained during the pandemic. I would like to thank the team at IHP for their commitment to LFAM and all the other organisations that they support.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

FUNDERS.

WCVA who funded a workshop for midwives in September 21. The Waterloo Foundation who funded a donation to be paid directly to Freetown to help with the aftermath of the tanker explosion in November.

JUDITH'S LEGACY.

As everyone is aware, the conclusion to this amazing donation is still work in progress; however Judith's mother is kept informed of progress and how the funds are being spent.

ACKNOWLEDGEMENTS AND THANKS.

Thanks to the whole Board, particularly our Chair, who also acted as Treasurer. This includes those who have decided to step down and maybe watch from afar! The Trustees would like to thank Jonathan Rhodes and his team at Walter Hunter for all the support and advice (past and ongoing). Thanks to IHP without whom we would not have achieved as much as we have. Abdul and Morlai, our Country Representatives, who have worked tirelessly to save the lives of the mums and babies in Sierra Leone and Liberia. Wales for Africa (Hub Cymru Africa)/WCVA for the advice and training opportunities at no cost to the charity. Thanks to all our donors, particularly Rhys King of RGifts who has donated regularly and generously for some time, plus donors of moderate and small amounts which of course, all add up. Muntada Aid with whom we are re-establishing communication now that we can begin planning visits to Sierra Leone and more visits to Uganda.

Financial review

Risk Assessment

The trustees of LFAM recognise their responsibility to ensure that the assets and resources of the organisation are used to the best effect in order to ensure that its work continues.

Regular financial reports are given to the Board of trustees for financial decisions. Annual accounts are prepared for inspection.

Plans for future periods

The Trustees are aware that it is the intention of the CEO to step aside (or down), during 2022. She will undertake any role that they deem to be suitable, or indeed, no role at all. Recruitment is commencing. It is also the intention of Matt Price, LFAM's Chairperson to stand down this year. Both have been in the roles for almost 17yrs. Matt has kindly agreed to look after the website. Recommend the visits to Sierra Leone and Liberia later in the year and identify funding to facilitate the visits. Undertake further Due Diligence work with IHP and partner countries. Work closely with IHP, who could facilitate sponsorship for shipments of the Misoprostol and other key medications. Recruit new Trustees who will take on roles that are key to the safe and legal functioning of the charity, including undertaking training on policies such as Safeguarding, Code of Conduct and Environmental Impact. All the policies and the training are provided by Hub Cymru Africa.

**Life for African Mothers
Company Limited by Guarantee**

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2022

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Life for African Mothers for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the profit or loss of the charitable company 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for:

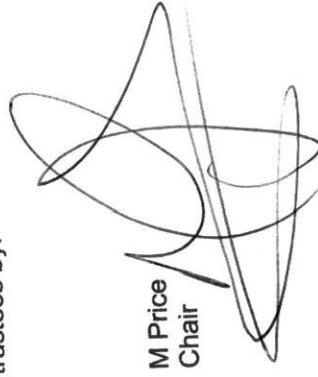
- keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities, and
- where appropriate maintaining the integrity of the corporate and financial information included on the charitable company's website in line with United Kingdom legislation.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16/08/2022 and signed on behalf of the board of trustees by:

M Price
Chair



Trustee



Life for African Mothers
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Life for African Mothers
Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Life for African Mothers ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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.



Jonathan Rhodes BSc BFP FCA
Independent Examiner

24 Bridge Street
Newport
South Wales
NP20 4SF

7 October 2022

Life for African Mothers

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	5	114,371	9,589	123,960	276,358
Total income		<u>114,371</u>	<u>9,589</u>	<u>123,960</u>	<u>276,358</u>
Expenditure					
Expenditure on charitable activities	6,7	149,546	5,214	154,760	108,738
Total expenditure		<u>149,546</u>	<u>5,214</u>	<u>154,760</u>	<u>108,738</u>
Net (expenditure)/income and net movement in funds		<u>(35,175)</u>	<u>4,375</u>	<u>(30,800)</u>	<u>167,620</u>
Reconciliation of funds					
Total funds brought forward		185,193	(2,767)	182,426	14,805
Total funds carried forward		<u>150,018</u>	<u>1,608</u>	<u>151,626</u>	<u>182,426</u>

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

The notes on pages 10 to 16 form part of these financial statements.

Life for African Mothers
Company Limited by Guarantee
Statement of Financial Position

31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	12	223	446
Current assets			
Cash at bank and in hand		152,770	183,333
Creditors: amounts falling due within one year	13	<u>1,367</u>	1,353
Net current assets		151,403	181,980
Total assets less current liabilities		<u>151,626</u>	182,426
Net assets		<u>151,626</u>	<u>182,426</u>
Funds of the charity			
Restricted funds		1,608	(2,767)
Unrestricted funds		<u>150,018</u>	185,193
Total charity funds	14	<u>151,626</u>	<u>182,426</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared 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


M Price
Chair


Trustee

The notes on pages 10 to 16 form part of these financial statements.

Life for African Mothers
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Big Yellow Storage Company, 65 Penarth Road, Cardiff, CF10 5DL.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% p.a. Straight line

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 11 members of the company (2019: 9).

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Legacy	20,000	-	20,000
Donations			
Donations	46,879	9,589	56,468
Donated Medicines	45,932	-	45,932
Donated Services	1,560	-	1,560
	<u>114,371</u>	<u>9,589</u>	<u>123,960</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Legacy	200,000	-	200,000
Donations			
Donations	48,669	27,689	76,358
Donated Medicines	-	-	-
Donated Services	-	-	-
	<u>248,669</u>	<u>27,689</u>	<u>276,358</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Liberia	64,945	–	64,945
Cameroon	7,506	–	7,506
Somaliiland	–	–	–
Sierra Leone	55,807	5,214	61,021
Congo	3,830	–	3,830
Support costs	17,458	–	17,458
	<u>149,546</u>	<u>5,214</u>	<u>154,760</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Liberia	15,604	–	15,604
Cameroon	–	–	–
Somaliiland	2,052	–	2,052
Sierra Leone	15,609	–	15,609
Congo	–	–	–
Support costs	45,016	–	45,016
	<u>78,281</u>	<u>30,456</u>	<u>108,738</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2022 £	Total fund 2021 £
Liberia	64,945	2,990	67,935	74,493
Cameroon	7,506	2,639	10,145	1,254
Somaliiland	–	–	–	4,591
Sierra Leone	61,021	10,396	66,203	27,825
Congo	3,830	1,433	5,263	575
	<u>137,302</u>	<u>17,458</u>	<u>154,760</u>	<u>108,738</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

8. Analysis of support costs

	Liberia £	Cameroon £	Sierra Leone £	Congo £	Total 2022 £	Total 2021 £
Premises	994	878	3,365	476	5,713	7,924
Communications and IT	127	111	427	60	725	1,100
General office	28	25	94	13	160	6,045
Finance costs	33	29	112	16	190	74
Governance costs	1,119	988	3,840	537	6,484	5,824
Travel costs	43	37	143	20	243	20,493
Other costs	—	—	—	—	—	76
Telephone	476	421	1,615	229	2,741	1,620
Insurance	139	122	470	66	797	1,182
Light & heat	31	28	107	16	182	455
Depreciation	—	—	223	—	223	223
	<u>2,990</u>	<u>2,639</u>	<u>10,396</u>	<u>1,433</u>	<u>17,458</u>	<u>45,016</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

Depreciation of tangible fixed assets	2022 £	2021 £
	<u>223</u>	<u>223</u>

10. Independent examination fees

Fees payable to the independent examiner for:
Independent examination of the financial statements

	2022 £	2021 £
	<u>770</u>	<u>720</u>

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

12. Tangible fixed assets

Cost	Equipment £	Total £
At 1 April 2021 and 31 March 2022	<u>3,138</u>	<u>3,138</u>
Depreciation		
At 1 April 2021	2,692	2,692
Charge for the year	223	223
At 31 March 2022	<u>2,915</u>	<u>2,915</u>
Carrying amount		
At 31 March 2022	<u>223</u>	<u>223</u>
At 31 March 2021	<u>446</u>	<u>446</u>

13. Creditors: amounts falling due within one year

Trade creditors	2022	2021
Accruals and deferred income	£ 597	£ 634
	<u>770</u>	<u>720</u>
	1,367	1,354

14. Analysis of charitable funds

Unrestricted funds	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>185,193</u>	<u>114,371</u>	<u>(149,546)</u>	<u>150,018</u>
	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>14,805</u>	<u>248,669</u>	<u>(78,281)</u>	<u>185,193</u>

Life for African Mothers
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

14. Analysis of charitable funds (continued)

Restricted funds	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted fund	(2,767)	9,589	(5,214)	<u>1,608</u>
	<u>(2,767)</u>	<u>9,589</u>	<u>(5,214)</u>	<u>1,608</u>
	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund	-	27,689	(30,456)	(2,767)
	<u>-</u>	<u>27,689</u>	<u>(30,456)</u>	<u>(2,767)</u>

LIFE FOR AFRICAN MOTHERS

England & Wales - Charity number 1140183

Accounts

COMPANY REGISTRATION NUMBER: 07474050
CHARITY REGISTRATION NUMBER: 1140183

Life for African Mothers
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

WALTER HUNTER & CO LIMITED

Chartered accountants
24 Bridge Street
Newport
South Wales
NP20 4SF

Life for African Mothers
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Life for African Mothers
Charity registration number	1140183
Company registration number	07474050
Principal office and registered office	Big Yellow Storage Offices 65 Penarth Road Cardiff CF10 5DL

The trustees

M Price - Chair
R Agbonkhese
M Aylott
D A Brough
P M Davies
M Esong
S Falloon
P Lindsay
J Morgan

Company secretary	P M Davies
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Independent examiner	Jonathan Rhodes BSc BFP FCA 24 Bridge Street Newport South Wales NP20 4SF
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Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

Public Benefit Statement

The trustees confirm that they have complied with the duty section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Governance

The governing document of the organisation is its constitution and it defines the process for recruitment and appointment of trustees which is approved at the Annual General Meeting or in an interim period can be co-opted by the Executive Committee and subject to approval at the next annual general meeting. The Executive Committee is the body entitled to appoint its trustees with a trustees pack issued containing Charity Commission guidelines together with policies and procedures for the Charity.

The organisation is independent and there are no subsidiaries.

The reporting structures within the organisation give clarity and accountability to the Executive Committee with contingency policies and procedures to mitigate risks.

The Board of trustees strives to maintain reserves to ensure that the charity can continue its work. To this end it aims to hold sufficient reserves to maintain its work for twelve months.

Objectives and activities

Life for African Mothers is a maternal and newborn health charity, supporting countries in Sub-Saharan Africa, in their efforts to reduce maternal and newborn deaths and disabilities. LFAM does this by providing a key medication and the voluntary services of UK midwives, who provide mutually beneficial skills sharing workshops, either in person or via Zoom. Given that the organisation is managed on a purely voluntary basis, with minimal overheads, LFAM as a small NGO has a major impact on maternal deaths. This achievement is openly acknowledged by the Health Ministries in our key partner countries.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

2020/2021

The past year, with Covid-19 providing 2020 with its place in history, has brought such unpredictable and unprecedented challenges to LFAM. During the first half of the financial year, the main worry was that LFAM did not hold enough financial resources to continue its work and might have to close down. Happily, that situation was resolved when we received a proportion of the promised legacy from 2019. The main challenge was the inability to get out to deliver presentations, raise funds and spread the word about LFAM's work. Of course, it also prevented visits to our partner countries; despite all the obstacles, we have tried our best to continue with the very important issue of communication and the skills sharing using modern technology. LFAM's database of volunteer midwives is growing by the week.

The airfreighting of our medications has presented major problems caused by the worldwide lockdown, with cargo space at a premium and costs reflecting that fact. The airlines have been informing IHP of available space, which has to be confirmed immediately, otherwise other customers will secure the space. LFAM has continued to function, but not at the pace we would have hoped.

The activity in each partner country is as follows:

LIBERIA

The provision of medications to Liberia has continued, including facilitating additional donations of maternal health related drugs, some of which are being sponsored by companies in Liberia. The key medication of Misoprostol continues to be donated to IHP by a major pharmaceutical company. Even though LFAM has been supplying Misoprostol for more than six years, prior to 2015, this most precious of medication had to be purchased and shipped. When in early 2015 (mid Ebola crisis), LFAM was informed by IHP that the volume donated would increase significantly, the total shipped to Liberia is approaching 2million tablets. The stocks are stored away from the standard supply chain so that our Country Representative Abdul Rahman-Bah can manage the safe and correct storage/distribution of the Misoprostol. The Zoom communication/skills sharing session began in November and take place every 2-3wks. These topics focus on the most commonly encountered problems, including the use of the partogram, post- partum haemorrhage and neonatal resuscitation. The Liberian midwives have now begun presenting these topics to our UK midwives, the aim being twofold. Firstly, that we know they have a full understanding of each topic and secondly, we can be assured, that they will be able to share this information with colleagues ahead of our return to Liberia. Ultimately, the plan is to hand ownership of the skills sharing programme to the Liberian midwives and the Ministry of Health, although it is acknowledged, that this will be some way away.

COVID response in Liberia

LFAM was made aware of a UK Fund, managed by the British Embassy in Monrovia. This was specifically to provide resources and information about viral transmission and prevention in the most vulnerable communities, identifying pregnant women and babies as particularly at risk. This was completed to the satisfaction of the Embassy. LFAM was then successful with a bid to the Wales for Africa Fund, to extend the project into two slum areas, namely West Point and Old Town. That project is still ongoing at the time of this report being compiled. It is well worth mentioning that Liberia and Sierra Leone, with support, have managed the pandemic incredibly well. The countries shut down when the first cases were identified, having learned lessons from the Ebola tragedy in 2014/2015. Deaths from Covid in both countries have been very low, relative to their populations. This has meant that LFAM cannot visit either country, because of the risk of taking Covid to their countries. It is hoped that as a result of vaccinations and falling cases, this situation will be resolved in the next few months.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

SIERRA LEONE

The provision of support to Sierra Leone has mirrored that of Liberia, but on a slightly smaller scale. The total number of Misoprostol tablets sent to Freetown is approaching 800,000 since 2015. These are delivered into the safe hands of Morlai Kamara and then into the Aberdeen Women's Hospital (Mercy Ships funded), from where they are distributed. As with Liberia, the Zoom meetings have been a great success with local midwives have presented topics to our UK team, as well as to their colleagues. The benefit of this, is that they can use the local dialect to each other, again ensuring that they fully understand the topic being discussed. As with Liberia, LFAM funds the travel to the Zoom venue, refreshments and any resources such as internet connection. Each Zoom costs around £250.

As with Liberia, LFAM was successful in winning a grant from the Wales for Africa Fund to provide Covid awareness resources etc. to Kroo Bay and other slum areas in Freetown. This included radio interviews and jingles, masks and posters. As with Liberia, the response has been very positive and the case numbers have been incredibly low. Both countries are nearing normality in their day to day lives.

EASTERN DRC/BUKAVU

LFAM currently supplies Misoprostol to two hospitals in the Eastern Congo; St Vincent's headed by Dr Joseph Kakisingi and PANZI Hospital, headed by Nobel Prize winner Dr Denis Mukwege. The quote from Dr Kakisingi, known to his friends as Dr Jeff can be applied to all the facilities that we support.

"Misoprostol is now a miracle drug for both birth attendants and midwives. The rate of haemorrhage has decreased significantly. Thank you very much for this support in reducing postpartum haemorrhages for our African mothers."

SOMALILAND

The links with the Somali community here in Cardiff continue, with the provision of Misoprostol to the Somaliland Nursing and Midwifery Association continuing. A large shipment arrived at the beginning of 2021 with the shipment's arrival and management being made easier by Mr. Abdi Karim Adan who is a high-profile Somali Cardiff resident and travels to Somaliland regularly.

CAMEROON

The shipments to Cameroon have been suspended for some time, due to the serious civil unrest in the country's English-speaking region. Last year, we made contact with Sr Felister (formerly Sr Felicitas) who has been moved initially to the capital Yaoundé and then to Douala, Cameroon's second city. She will be overseeing 10 health centres and hospitals. A shipment will soon be on its way to Sr Felister.

INTERNATIONAL HEALTH PARTNERS

IHP has been central to the success of LFAM's provision of Misoprostol and facilitating the shipping of other medications, funded by sponsors. The pandemic and subsequent lockdown of countries, led to flights being severely restricted and even when the flights recommenced, the availability of cargo space had to be identified and accepted immediately, otherwise the next customer would take it. Inevitably this pushed the prices up, but hopefully this will return to pre-pandemic levels once more flights return to normal regularity. LFAM has been informed by IHP that they have had offers to sponsor some of our donations, most recently for the Cameroon and DRC. The management team at IHP are meticulous in their governance and featured LFAM in their annual review. Our thanks must go to the whole team at IHP.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

SUPPORTING ORGANISATIONS

UNISON Nationally and a number of Branches. At the National level, the story of how LFAM began is currently being featured on the Union's website and which you will have seen in the latest newsletter. As everyone is aware, Cardiff & Vale's Health Branch of UNISON was a significant contributor to the initial success of the charity in 2005, by donating £5,000 to provide medications to Chad and then funding both visits to Chad. Further donations have been received from the Branch including £1,000 in March. Each year, Guy's & St Thomas's Branch send LFAM a minimum of £500. In 2021, they sent £700.

Cardiff University facilitate a presentation to International Development students each year, most recently by zoom. Each year brings a donation to LFAM.

R-Gifts, who support LFAM each month with a significant donation and with plans to generate further income. Their founder and Director Rhys King is looking at other initiatives to improve the technology for the Zoom sessions.

Individuals who have supported LFAM either by regular monthly donations, annual gifts in lieu of birthdays and Christmas.

NEWSLETTERS

Thanks go to Angela Serena Gilmour who produces the newsletter. These are bringing lots of positive responses from supporters. Each edition seems to bring more complimentary replies.

ACKNOWLEDGEMENTS

As CEO, I would like to thank the Board of Trustees for their support, particularly over the last couple of years which have been more challenging than most.

Our UK midwives have been incredibly generous, offering their time for the zoom sessions and also in raising funds to purchase and ship basic items, which improve outcomes for mothers and babies.

LFAM's Country Representatives Abdul Rahman-Bah and Morlai Kamara who work tirelessly for the organisation, undertaking everything asked of them.

Jonathan Rhodes and his team of accountants who have supported us throughout the year.

The Wales for Africa Programme, managed by the WCVA. When LFAM received the second Covid awareness grant, I thanked one of the team at the WCVA. Her response was "that's because you make such a good job of doing this!" Thanks go to Julian Rosser who puts the Bids together and our Country Representatives who delivered the projects.

Life for African Mothers

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

Risk Assessment

The trustees of LFAM recognise their responsibility to ensure that the assets and resources of the organisation are used to the best effect in order to ensure that its work continues.

Regular financial reports are given to the Board of trustees for financial decisions. Annual accounts are prepared for inspection.

Plans for future periods

LFAM was contacted by James Allan from Oxford Healthcare, offering donations of one a day supplements for pregnant women. The first shipment of 60,000 tablets has just arrived in Freetown. They are being sent by sea, with the shipping costs being covered by James. The next donation will be sent to Liberia and it is hoped that donations will be sent 3-4 times a year.

Following the success of the zoom meetings, the hope is that we will be able to identify and create Champions for various midwifery related topics, who will then help to cascade information to colleagues beyond the capital.

Having been granted the financial resources from the Foreign & Commonwealth Development Fund (formerly DFID) it is hoped that their confidence in LFAM to deliver projects will develop and grow.

Muntada Aid. The plan had been for 2020, that visits to Sierra Leone would continue and commence in Ghana and Benin. All would be funded by Muntada Aid. Unfortunately, they did not happen, but the organisation is keen to re-engage once it is safe to travel. It is hoped that visits might be able to resume in the autumn.

Requests so support countries with medication etc. continue to be received. Each will be dealt with on an individual basis with the decisions made in the usual way.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16th July 2021 and signed on behalf of the board of trustees by:

M Aylott
Trustee



P M Davies
Trustee



Life for African Mothers

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Life for African Mothers

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Life for African Mothers ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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.



Jonathan Rhodes BSc BFP FCA
Independent Examiner

24 Bridge Street
Newport
South Wales
NP20 4SF

16th July 2021

Life for African Mothers

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	248,669	27,689	276,358	185,048
Total income		<u>248,669</u>	<u>27,689</u>	276,358	<u>185,048</u>
Expenditure					
Expenditure on charitable activities	6,7	78,281	30,456	108,737	182,247
Total expenditure		<u>78,281</u>	<u>30,456</u>	108,737	<u>182,247</u>
Net income and net movement in funds		<u>170,388</u>	<u>(2,767)</u>	167,621	<u>2,801</u>
Reconciliation of funds					
Total funds brought forward		14,805	–	14,805	12,004
Total funds carried forward		<u>185,193</u>	<u>(2,767)</u>	182,426	<u>14,805</u>

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

The notes on pages 10 to 16 form part of these financial statements.

Life for African Mothers
Company Limited by Guarantee
Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	13		446	–
Current assets				
Debtors	14	–		400
Cash at bank and in hand		<u>183,333</u>		<u>16,931</u>
		<u>183,333</u>		<u>17,331</u>
Creditors: amounts falling due within one year	15	<u>1,353</u>		<u>2,526</u>
Net current assets			<u>181,980</u>	<u>14,805</u>
Total assets less current liabilities			<u>182,426</u>	<u>14,805</u>
Net assets			<u>182,426</u>	<u>14,805</u>
Funds of the charity				
Restricted funds			(2,767)	–
Unrestricted funds			<u>185,193</u>	<u>14,805</u>
Total charity funds	16		<u>182,426</u>	<u>14,805</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared 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 19/03/2021, and are signed on behalf of the board by:

M Aylott
Trustee



P M Davies
Trustee



The notes on pages 10 to 16 form part of these financial statements.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Big Yellow Storage Offices, 65 Penarth Road, Cardiff, CF10 5DL.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% p.a. Straight line

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 9 members of the company (2020: 11).

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations	248,669	27,689	276,358
Donated Medicines	-	-	-
Donated Services	-	-	-
Muntada Aid	-	-	-
	<u>248,669</u>	<u>27,689</u>	<u>276,358</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations	65,545	–	65,545
Donated Medicines	105,043	–	105,043
Donated Services	8,460	–	8,460
Muntada Aid	–	6,000	6,000
	<u>179,048</u>	<u>6,000</u>	<u>185,048</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Liberia	15,604	30,456	46,060
Cameroon	–	–	–
Somiland	2,052	–	2,052
Sierra Leone	15,609	–	15,609
Congo	–	–	–
Support costs	45,016	–	45,016
	<u>78,281</u>	<u>30,456</u>	<u>108,737</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Liberia	96,015	2,492	98,507
Cameroon	570	–	570
Somiland	1,152	–	1,152
Sierra Leone	41,603	4,643	46,246
Congo	2,067	–	2,067
Support costs	33,105	600	33,705
	<u>174,512</u>	<u>7,735</u>	<u>182,247</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Liberia	46,060	28,433	74,493	116,645
Cameroon	–	1,254	1,254	2,684
Somiland	2,052	2,539	4,591	5,432
Sierra Leone	15,609	12,216	27,825	54,448
Congo	–	574	574	3,038
	<u>63,721</u>	<u>45,016</u>	<u>108,737</u>	<u>182,247</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Analysis of support costs

	Total 2021	Total 2020
	£	£
Staff costs	–	1,700
Premises	7,924	7,883
Communications and IT	1,100	739
General office	6,120	422
Finance costs	74	132
Governance costs	5,824	7,916
Travel costs	20,493	11,082
Telephone	1,620	2,245
Insurance	1,182	1,195
Light & heat	456	391
Depreciation	223	–
	<u>45,016</u>	<u>33,705</u>

9. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>223</u>	<u>–</u>

10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>696</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	<u>–</u>	<u>1,700</u>

The average head count of employees during the year was nil (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>–</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2020	2,469	2,469
Additions	669	669
	<u>3,138</u>	<u>3,138</u>
Depreciation		
At 1 April 2020	2,469	2,469
Charge for the year	223	223
At 31 March 2021	<u>2,692</u>	<u>2,692</u>
Carrying amount		
At 31 March 2021	<u>446</u>	<u>446</u>
At 31 March 2020	<u>-</u>	<u>-</u>

14. Debtors

	2021 £	2020 £
Other debtors	<u>-</u>	<u>400</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	633	1,830
Accruals and deferred income	720	696
	<u>1,353</u>	<u>2,526</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>14,805</u>	<u>248,669</u>	<u>(78,281)</u>	<u>-</u>	<u>185,193</u>
	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	<u>10,269</u>	<u>179,048</u>	<u>(174,512)</u>	<u>-</u>	<u>14,805</u>

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021
Restricted Fund	£ -	<u>27,689</u>	<u>(30,456)</u>	-	<u>(2,767)</u>

	At 1 April 2019	Income £	Expenditure £	Transfers £	At 31 March 2020
Restricted Fund	£ 1,735	<u>6,000</u>	<u>(7,735)</u>	-	<u>-</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	-	-	-
Creditors less than 1 year	-	-	-
Net assets	<u>-</u>	<u>-</u>	<u>-</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	17,331	-	17,331
Creditors less than 1 year	(2,526)	-	(2,526)
Net assets	<u>14,805</u>	<u>-</u>	<u>14,805</u>