

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 Eson
S Falloon
P Lindsay
J Morgan

Company secretary P M Davies

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 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.

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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

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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

16 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 £
	Note				
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>	<u>276,358</u>	<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>	<u>108,737</u>	<u>182,247</u>
Net income and net movement in funds		<u>170,388</u>	<u>(2,767)</u>	<u>167,621</u>	<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>	<u>182,426</u>	<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		183,333	16,931
		<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		185,193	14,805
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 19/04/2021, 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	<u>1,735</u>	<u>6,000</u>	<u>(7,735)</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	<u>(2,526)</u>	—	<u>(2,526)</u>
Net assets	<u>14,805</u>	<u>—</u>	<u>14,805</u>