

**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  
D A Brough  
P M Davies  
M Esong  
P Lindsay  
J Morgan  
C N Tabi  
S Falloon

(Appointed 25 August 2021)

(Appointed 25 August 2021)  
(Retired 27 June 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 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 complied 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:

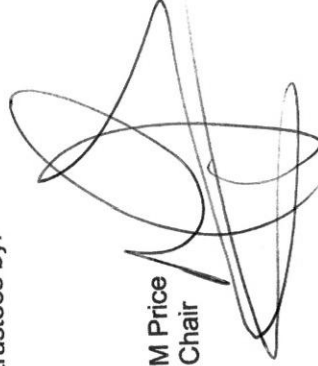
- keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 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

**Statement of Financial Activities**  
**(including income and expenditure account)**

Year ended 31 March 2022

			2022	2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	114,371	9,589	123,960
<b>Total income</b>		<u>114,371</u>	<u>9,589</u>	<u>123,960</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	149,546	5,214	154,760
<b>Total expenditure</b>		<u>149,546</u>	<u>5,214</u>	<u>154,760</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(35,175)</u>	<u>4,375</u>	<u>167,620</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		185,193	(2,767)	14,805
<b>Total funds carried forward</b>		<u>150,018</u>	<u>1,608</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 £
<b>Fixed assets</b>			
Tangible fixed assets	12	223	446
<b>Current assets</b>			
Cash at bank and in hand		152,770	183,333
<b>Creditors: amounts falling due within one year</b>	13	<u>1,367</u>	<u>1,353</u>
<b>Net current assets</b>		151,403	181,980
<b>Total assets less current liabilities</b>		<u>151,626</u>	<u>182,426</u>
<b>Net assets</b>		<u>151,626</u>	<u>182,426</u>
<b>Funds of the charity</b>			
Restricted funds		1,608	(2,767)
Unrestricted funds		<u>150,018</u>	<u>185,193</u>
<b>Total charity funds</b>	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:

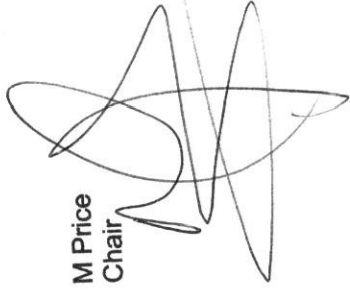
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

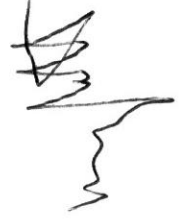
These financial statements were approved by the board of trustees and authorised for issue on

(A. G. C. P. 20.2)

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
<b>Donations</b>			
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
<b>Donations</b>			
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	30,456	46,061
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 £
<b>At 1 April 2021 and 31 March 2022</b>		
<b>Depreciation</b>		
At 1 April 2021	3,138	<b>3,138</b>
Charge for the year	2,692	<b>2,692</b>
<b>At 31 March 2022</b>	<u>223</u>	<u>223</u>
<b>Carrying amount</b>		
<b>At 31 March 2022</b>	<u>2,915</u>	<u>2,915</u>
<b>At 31 March 2021</b>		
	223	<b>223</b>
	<u>446</u>	<u>446</u>

## 13. Creditors: amounts falling due within one year

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

## 14. Analysis of charitable funds

### Unrestricted funds

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

# 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)	1,608
	<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>