

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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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
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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 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

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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.

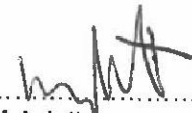
Plans for future periods

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 £
	Note				
Income and endowments					
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		<u>113,733</u>	<u>150,018</u>
Total charity funds	16	<u>129,284</u>	<u>151,626</u>

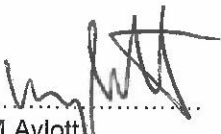
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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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

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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	3,138	3,138
Depreciation		
At 1 April 2022	2,915	2,915
Charge for the year	223	223
At 31 March 2023	3,138	3,138
Carrying amount		
At 31 March 2023	—	—
At 31 March 2022	223	223

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	25,456	—

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	25	—
	6,285	1,367

16. Analysis of charitable funds

Unrestricted funds

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

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	185,193	114,371	(149,546)	150,018

Life for African Mothers

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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>