

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**

<b>Registered charity name</b>	Life for African Mothers
<b>Charity registration number</b>	1140183
<b>Company registration number</b>	07474050
<b>Principal office and registered office</b>	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

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	86,988	50,400	137,388	118,742
Investment income	6	1,500	—	1,500	—
<b>Total income</b>		<u>88,488</u>	<u>50,400</u>	<u>138,888</u>	<u>118,742</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	164,759	32,282	197,041	141,084
<b>Total expenditure</b>		<u>164,759</u>	<u>32,282</u>	<u>197,041</u>	<u>141,084</u>
<b>Net expenditure and net movement in funds</b>		<u>(76,271)</u>	<u>18,118</u>	<u>(58,153)</u>	<u>(22,342)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		113,733	15,551	129,284	151,626
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>				
Tangible fixed assets	14		12,212	—
<b>Current assets</b>				
Debtors	15	3,856		25,456
Cash at bank and in hand		56,049		110,113
		59,905		135,569
<b>Creditors: amounts falling due within one year</b>	16	986		6,285
<b>Net current assets</b>			58,919	129,284
<b>Total assets less current liabilities</b>			71,131	129,284
<b>Net assets</b>			71,131	129,284
<b>Funds of the charity</b>				
Restricted funds			33,669	15,551
Unrestricted funds			37,462	113,733
<b>Total charity funds</b>	17		71,131	129,284

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*

*A.M.GORMAN*

M Aylott - Chair and Treasurer  
Trustee

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>	<u>—</u>	<u>—</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 £
<b>Cost</b>			
At 1 Apr 2023	—	3,138	<b>3,138</b>
Additions	12,500	—	<b>12,500</b>
<b>At 31 Mar 2024</b>	<b>12,500</b>	<b>3,138</b>	<b>15,638</b>
<b>Depreciation</b>			
At 1 Apr 2023	—	3,138	<b>3,138</b>
Charge for the year	288	—	<b>288</b>
<b>At 31 Mar 2024</b>	<b>288</b>	<b>3,138</b>	<b>3,426</b>
<b>Carrying amount</b>			
<b>At 31 Mar 2024</b>	<b>12,212</b>	<b>—</b>	<b>12,212</b>
At 31 Mar 2023	—	—	—

### 15. Debtors

	2024 £	2023 £
Prepayments and accrued income	<b>3,839</b>	25,456
Other debtors	<b>17</b>	—
	<b>3,856</b>	<b>25,456</b>

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

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

# 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
	15,551	50,400	(32,282)	33,669

	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	—	—	—	—
	1,608	28,000	(14,057)	15,551

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	<b>12,212</b>
Current assets	37,462	21,457	<b>58,919</b>
<b>Net assets</b>	<u>37,462</u>	<u>33,669</u>	<u><b>71,131</b></u>

  

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