



Chartered Accountants and Business Advisors

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Our Ref: JR/ML

17 December 2025

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

Dear Sirs,

We are pleased to accept the appointment as independent examiners.

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

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

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

1 Your responsibilities as trustees

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

- a) To prepare financial statements for each financial year that give a true and fair view of the state of affairs for the charitable company and of the incoming resources and application of resources of the charitable company for that period. As directors/trustees you must not approve the financial statements unless you are satisfied that they give a true and fair view of the assets, liabilities, financial position and surplus or deficit of the charitable company.
- b) In preparing those financial statements, to:
 - i) select suitable accounting policies and then apply them consistently;
 - ii) make judgements and accounting estimates that are reasonable and prudent; and
 - iii) prepare the financial statements on the going concern basis, in particular, other than already disclosed, there are no significant doubts about the charitable company's ability

Director: J Rhodes – Associates: Z Goodwin & M Lock

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Registered office 24 Bridge Street, Newport, Gwent, NP20 4SF

to continue in operation for at least twelve months from the date when the financial statements are expected to be approved, unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

2 Our responsibilities as independent examiners

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

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

3 Scope of independent examination

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

4 Corporation tax

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

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

Your Responsibilities: Provision of Information by You

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

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

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

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

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

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

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

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

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

Your responsibilities

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

6 Limitation of liability

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

7 Agreement of terms

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

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

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

Yours faithfully,

WALTER HUNTER & CO LIMITED

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

M Aylott

Signed

Dated 17 December 2025

For and on behalf of Life for African Mothers Limited



Issuer Walter Hunter

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Parties involved with this document

Document processed	Party + Fingerprint
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Fri, 19th Dec 2025 11:01:31 GMT	Mrs Angela Mary Gorman - Signer (13b9de9d61b4174e78cd3a5c2ae23bdd)
Fri, 19th Dec 2025 11:18:44 GMT	Jonathan Rhodes - Signer (7ec195c0c41144f0de3dce14f54c7245)
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COMPANY REGISTRATION NUMBER: 07474050
CHARITY REGISTRATION NUMBER: 1140183

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

WALTER HUNTER & CO LIMITED

Chartered accountants
24 Bridge Street
Newport
South Wales
NP20 4SF

Life for African Mothers

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Life for African Mothers

Company Limited by Guarantee

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

Year ended 31 March 2025

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

Reference and administrative details

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

The trustees

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

Company secretary M Aylott

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

Life for African Mothers

Company Limited by Guarantee

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

Year ended 31 March 2025

Structure, governance and management

Public Benefit Statement

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

Governance

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

The organisation is independent and there are no subsidiaries.

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

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

Objectives and activities

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

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

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

Life for African Mothers

Company Limited by Guarantee

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

Year ended 31 March 2025

Achievements and performance

Strengthening our work in Sierra Leone

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

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

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

Investing in midwife training and capacity building

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

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

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

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

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

Life for African Mothers

Company Limited by Guarantee

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

Year ended 31 March 2025

Achievements and performance *(continued)*

Re-launching our social media presence

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

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

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

Fundraising and community support

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

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

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

Financial review

Risk Assessment

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

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

Plans for future periods

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

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

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

Life for African Mothers

Company Limited by Guarantee

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

Year ended 31 March 2025

Our thanks

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

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

SPECIFIC THANKS MUST GO TO..

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

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

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

Small company provisions

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

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

M Aylott

Angela Gorman

M Aylott - Chair and Treasurer
Trustee

A Gorman MBE
Trustee

Life for African Mothers

Company Limited by Guarantee

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

Year ended 31 March 2025

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J Rhodes

Jonathan Rhodes BSc BFP FCA
Independent Examiner

24 Bridge Street
Newport
South Wales
NP20 4SF

17 December 2025

Life for African Mothers

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

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

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

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

Life for African Mothers

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

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

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

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 17 December 2025, and are signed on behalf of the board by:

M Aylott

M Aylott - Chair and Treasurer
Trustee

Angela Gorman

A Gorman MBE
Trustee

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

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Depreciation

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

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

Government grants

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

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

Financial instruments

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

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

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

4. Limited by guarantee

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

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

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations legacies and Grants

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

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

6. Other trading activities

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

7. Investment income

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

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

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

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

9. Expenditure on charitable activities by activity type

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

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Analysis of support costs

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

11. Net expenditure

Net expenditure is stated after charging/(crediting):

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

12. Independent examination fees

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

13. Staff costs

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

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

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

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

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

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

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Trustee remuneration and expenses

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

15. Tangible fixed assets

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

16. Debtors

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

17. Creditors: amounts falling due within one year

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

18. Government grants

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

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

Life for African Mothers

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

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

20. Analysis of net assets between funds

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

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



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Fri, 19th Dec 2025 11:18:44 GMT	Jonathan Rhodes - Signer (7ec195c0c41144f0de3dce14f54c7245)
Fri, 19th Dec 2025 11:18:44 GMT	Margaret Lock - Copied In (e5465d41d095f9e9c74567505995ce50)

Audit history log

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Wed, 17th Dec 2025 16:15:11 GMT	Mr Martin Harry Aylott signed the envelope (84.70.19.62)
Wed, 17th Dec 2025 16:15:12 GMT	Sent the envelope to Mrs Angela Mary Gorman for signing (84.70.19.62)
Wed, 17th Dec 2025 16:15:12 GMT	Document emailed to party email
Thu, 18th Dec 2025 13:15:02 GMT	Document emailed to party email
Fri, 19th Dec 2025 10:59:52 GMT	Mrs Angela Mary Gorman viewed the envelope (86.189.195.140)
Fri, 19th Dec 2025 11:01:31 GMT	Mrs Angela Mary Gorman signed the envelope (86.189.195.140)
Fri, 19th Dec 2025 11:01:31 GMT	Sent the envelope to Jonathan Rhodes for signing (86.189.195.140)
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Fri, 19th Dec 2025 11:18:08 GMT	Jonathan Rhodes viewed the envelope (81.150.186.46)
Fri, 19th Dec 2025 11:18:44 GMT	Jonathan Rhodes signed the envelope (81.150.186.46)
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Fri, 19th Dec 2025 11:18:44 GMT	Signed document confirmation emails have been sent to all parties.
	Document URL: https://api.signable.app/shareable/envelope?t=32427493-8d84-49ee-bae1-61507aaf1bae (81.150.186.46)
Fri, 19th Dec 2025 11:20:05 GMT	Document emailed to party email

Mr J Rhodes (Independent Examiner)
For and on behalf of
Walter Hunter & Co Limited
Chartered Accountants
24 Bridge Street
Newport
South Wales
NP20 4SF

17 December 2025

Dear Sirs

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

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

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

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

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

	£
Eleanor Rathbone Charitable Trust	2,000
Welsh Government	4,183
	<u>6,183</u>

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

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

Yours faithfully,

Signed on behalf of the board of trustees

M Aylott

TrusteeDate. 17 December 2025

Trustee *Angela Gorman*Date. 17 December 2025



Issuer Walter Hunter

Document generated Wed, 17th Dec 2025 13:14:20 GMT

Document fingerprint bb9dbf20862e7c6663b0bea652bd43c9

Parties involved with this document

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

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

Wed, 17th Dec 2025 13:14:20 GMT	Margaret Lock has been assigned to this envelope. (18.133.63.166)
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