

Mother Helpage (UK)
Financial Statements
31 August 2024

Mother Helpage (UK)

Financial Statements

Year ended 31 August 2024

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Mother Helpage (UK)

Trustees' Annual Report

Year ended 31 August 2024

The trustees present their report and the financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name Mother Helpage (UK)

Charity registration number 1148450

Principal office 8 Brooklands Drive
Littleover
Derby
DE23 1DN

The trustees

Mr Lone- Chair
Mr Amin
Mr Salim

Auditor Lindley Adams Limited
Chartered Accountants & Statutory Auditors
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Structure, governance and management

Governance Framework

Mother Helpage UK has made substantial progress in aligning its governance practices with international standards. Over the past year, significant investments have been made to strengthen governance, compliance, financial management, and safeguarding procedures. These enhancements ensure that the charity continues to meet and exceed the Charity Commission's requirements and the regulations set forth by financial authorities. Key updates have been made to policies regarding data protection, financial transparency, and accountability.

Advocacy

Mother Helpage UK has continued its strong advocacy efforts in the areas of global peace, refugee crises, narcotics control, and youth development. These efforts have been amplified through various media channels, expanding our reach and building an even stronger global support network. The focus has increasingly shifted toward sustainability, with a core approach centred around developing communities and providing long-term solutions to socio-economic challenges.

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Objectives and activities

Values

The charity remains committed to the following core values:

- **Integrity:** Upholding humanitarian principles and avoiding undue financial or other obligations that may compromise our mission.
- **Objectivity:** Making decisions based solely on need and merit while ensuring fair treatment and respect for all.
- **Accountability:** Maintaining transparency and responsibility in every decision, ensuring equality and diversity in all actions.
- **Openness:** Treating all individuals with equality and showing compassion for those in need.
- **Honesty:** Practicing sincerity and honesty in all relationships, recognising and celebrating diversity.
- **Leadership:** Leading by example, providing inspiration, guidance, and empathy to all our stakeholders.

Mission and Vision

- **Vision:**

A world where everyone is safe, healthy, and fulfilled.

- **Mission (2024 and beyond):**

Improve the lives of 10 million people through sustainable projects over the next five years.

Strategic Goals

- **Empowerment and Sustainability:**

Empower communities to become self-sustaining through projects that address both immediate and long-term needs.

- **Services and Support:**

Provide timely, effective services, including emergency relief, that contribute to community recovery and stability.

- **Organisational Excellence:**

Continue to develop organisational capacity and performance, ensuring improved efficiency, transparency, and growth.

- **Wellbeing:**

Enhance community resilience through healthcare, access to clean water, education, and sustainable livelihood projects.

- **Partnerships:**

Strengthen existing partnerships and develop new ones to maximize the charity's impact and broaden its reach.

Statement of Public Benefit

Mother Helpage UK has consistently ensured that its work remains true to the principles of public benefit. We are committed to making all of our services and interventions accessible to the public without unreasonable restrictions, such as the ability to pay. Our work directly supports those in need, particularly the most vulnerable and marginalised communities.

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

How We Work

We deliver our charitable activities through two main methods:

1. Direct Delivery: Operating through our staff in both the UK and overseas.
2. Grant-Making: Partnering with other organizations to expand our reach, particularly in areas where we lack infrastructure. Our approach emphasises creating sustainable solutions that address the underlying causes of poverty. By collaborating with other charities, we ensure that our efforts complement and reinforce other initiatives, preventing unnecessary duplication and maximising our collective impact.

Progress Toward SDGs and WHO Policy

Mother Helpage UK is dedicated to achieving the United Nations Sustainable Development Goals (SDGs) through its global initiatives, aligning its programs with the specific targets outlined in the SDGs, as well as the World Health Organization (WHO) guidelines. Our work addresses a wide array of SDGs, directly impacting vulnerable communities and promoting sustainable development worldwide.

•SDG 1 (No Poverty): Through sustainable income-generation projects and emergency relief efforts, we have contributed significantly to poverty alleviation in the communities we serve.

•SDG 3 (Good Health and Well-being): Our maternal health programs, including 'Midwives on Wheels', align with WHO guidelines for improving healthcare access. These programs aim to reduce maternal and infant mortality, ensuring that vulnerable populations, particularly in rural or conflict-affected areas, have access to essential health services. Additionally, our emergency relief efforts address urgent healthcare needs, including medical supplies and shelter.

•SDG 5 (Gender Equality): Our women's empowerment programs, such as vocational training, education initiatives, and microfinance projects, actively support gender equality. We continue to work towards closing the gender gap in education, employment, and leadership opportunities.

•SDG 6 (Clean Water and Sanitation): Our ongoing Water, Sanitation, and Hygiene (WASH) programs are critical in improving access to clean water for thousands of families in underserved communities, aligning with global initiatives to improve public health and sanitation infrastructure.

•SDG 10 (Reduced Inequality): We are dedicated to ensuring equitable access to resources, opportunities, and services for marginalised communities. Through targeted programs that support disadvantaged groups-such as orphans, widows, and the elderly-we aim to reduce inequality in various regions.

•SDG 12 (Responsible Consumption and Production): Mother Helpage UK has incorporated sustainability into its core initiatives. We promote responsible production and consumption patterns, including through agricultural cooperatives, where communities are encouraged to adopt sustainable farming practices. Our environmentally conscious approach ensures that natural resources are used efficiently and that waste is minimised. Additionally, we are supporting the development of sustainable livelihoods through vocational training in eco-friendly industries, such as recycling and sustainable construction practices.

•SDG 13 (Climate Action): We actively contribute to climate change mitigation efforts by promoting sustainable agricultural practices and tree planting initiatives. Through these efforts, we aim to enhance climate resilience in vulnerable communities while reducing the environmental footprint of our projects.

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Achievements and performance

Achieving Our Aims

Mother Helpage UK has made significant progress this year in fulfilling its mission to support disadvantaged communities. Key achievements include:

- **Increased Staffing and Capacity:** The organization has grown both in terms of permanent staff and leadership roles, improving the support we offer to donors and operational efficiency.
- **Expanded Sponsorship Programs:** The number of orphans, widows, and elderly individuals sponsored through our programs has increased significantly.
- **Sustainable Projects:** We have initiated several income-generating projects, such as agricultural cooperatives and leather goods manufacturing, to empower vulnerable communities.
- **Program Expansion:** We launched the 'Midwives on Wheels' project, providing maternal care to rural communities, alongside establishing new skill development centres.

Key Projects and Programs

International Programs

- **Water, Sanitation, and Hygiene (WASH):** Improving access to clean water and sanitation in multiple countries.
- **Women's Empowerment:** Empowering women through micro-finance, vocational training, and education initiatives.
 - **Midwives on Wheels:** Providing essential maternal healthcare and supporting vulnerable groups such as pregnant women, children under five, and the elderly.
- **Youth Development:** Offering personal development and vocational training programs in schools and communities.
- **Emergency Relief:** Responding to natural disasters by providing food, shelter, medical care, and other emergency services.
- **Environmental Initiatives:** Promoting sustainable agriculture and tree planting to protect local environments.

UK-Based Programs

- **Homelessness Support:** Providing assistance to the homeless in various regions.
 - **Youth Crime Prevention:** Addressing knife and drug crime through youth engagement programs.
 - **Community Cohesion:** Fostering greater social cohesion across diverse communities.
 - **NHS Trust Support:** Collaborating with NHS trusts to provide resources and support for healthcare services.
 - **Open Kitchen Project (Nottingham):** Providing food and support for underserved communities.
 - **Capacity Building and Internships:** Offering skills development and internships to school and university graduates.
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Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Financial review

Sources of Funding

Mother Helpage UK continues to secure the majority of its funding through institutional donors and partnerships with international charities. By maintaining a limited individual donor base, we are able to minimise administrative costs and maximise direct funding for projects.

Reserves

We distinguish between unrestricted and restricted funds to ensure proper allocation. Unrestricted funds support broad-based programs, while restricted funds are used exclusively for designated projects, maintaining financial transparency.

Risk Management The Trustees have implemented robust risk management measures to identify, assess, and mitigate risks associated with the charity's operations. This includes regular reviews of financial sustainability and operational resilience.

The net incoming resources for the year were a gain of £105,167 (2023 gain of £234,085). At the end of the financial year the reserves were £1,028,303 of this £835,338 are restricted funds and £192,965 being unrestricted funds (2023 reserves were £923,136 of this £674,772 are restricted and £248,364 are unrestricted).

Plans for future periods

In the coming year, Mother Helpage UK plans to expand its operations into new regions, including Brazil, Mexico, El Salvador, Madagascar, Uganda, and Tanzania. We also intend to scale up existing programs, focusing on Sustainability, maternal and child health, education, and entrepreneurship.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

The trustees' annual report was approved on 10 January 2025 and signed on behalf of the board of trustees by:


Mr Lone
Trustee

Mother Helpage (UK)

Independent Auditor's Report to the Members of Mother Helpage (UK)

Year ended 31 August 2024

Opinion

We have audited the financial statements of Mother Helpage (UK) for the year ended 31 August 2024 which comprise revenue account, balance sheet, statement of changes to retained earnings, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report

Mother Helpage (UK)

Independent Auditor's Report to the Members of Mother Helpage (UK) *(continued)*

Year ended 31 August 2024

Other information

The trustees are responsible for the other information.

The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charity (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees Responsibilities Statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Mother Helpage (UK)

Independent Auditor's Report to the Members of Mother Helpage (UK) *(continued)*

Year ended 31 August 2024

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, and instances of non-compliance with laws and regulations. We design procedures based on assessed risk and in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the following were most relevant: FRS 102 and the Charities Act 2011. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we obtained an understanding of how the charity complies with legal requirements by making enquiries of trustees and by review of board minutes and other documentation;
- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations irrespective of the size of amounts involved;
- we enquired of trustees the systems and controls the charity has in place, the areas of the financial statements that are mostly susceptible to the risks of irregularities and fraud (which we outline below) and whether there was any known, suspected or alleged fraud;
- we identified the laws and regulations applicable to the charity through discussions with the CEO and trustees;
- identified laws and regulations were communicated within the audit team who remained alert to instances of non-compliance throughout the audit.

We evaluated trustee's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through:

- making enquiries of those charged with governance as to their knowledge of actual, suspected and alleged instances of fraud;
- considering the internal controls in place to mitigate the risks of fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed our audit procedures which included, but were not limited to:

- reviewing the financial statements disclosures and determining whether accounting policies have been appropriately applied;
 - obtaining third party confirmation of bank balances;
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Mother Helpage (UK)

Independent Auditor's Report to the Members of Mother Helpage (UK) *(continued)*

Year ended 31 August 2024

- reviewing the minutes of meetings of those charged with governance;
- reviewing relating party transactions of those charged with governance and determining whether the information provided is complete and appropriately disclosed in the financial statements;
- reviewing and testing of revenue recognition processes and determining completeness of income;
- checking expenses are bona fide transactions of the charity, and;
- reviewing post balance sheet and subsequent events, both financial and non-financial, that have occurred in the period between the financial year end and the signing of the audit report.

There is a risk that we will not detect all irregularities, including fraud, because of the inherent limitations of an audit, including those leading to a material misstatement in the financial statements of non-compliance with regulations. The areas in the financial statements that are most susceptible to fraud are donations received and made.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees, for our audit work, for this report, or for the opinions we have formed.



Lindley Adams Limited
Chartered Accountants & Statutory Auditors
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

23 May 2025

Mother Helpage (UK)

Statement of Financial Activities

Year ended 31 August 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	88,090	829,553	917,643	1,124,631
Investment income	5	915	—	915	1,810
Total income		<u>89,005</u>	<u>829,553</u>	<u>918,558</u>	<u>1,126,441</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	—	—	—	13,104
Expenditure on charitable activities	7,8	145,423	668,987	814,410	879,252
Total expenditure		<u>145,423</u>	<u>668,987</u>	<u>814,410</u>	<u>892,356</u>
Net income and net movement in funds		<u>(56,418)</u>	<u>160,566</u>	<u>104,148</u>	<u>234,085</u>
Reconciliation of funds					
Total funds brought forward		248,364	674,772	923,136	689,051
Total funds carried forward		<u>191,947</u>	<u>835,338</u>	<u>1,027,285</u>	<u>923,136</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 16 to 23 form part of these financial statements.

Mother Helpage (UK)

Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	262,180	254,026
Current assets			
Debtors	15	31,855	—
Cash at bank and in hand		745,346	677,064
		<u>777,201</u>	<u>677,064</u>
Creditors: amounts falling due within one year	16	<u>12,097</u>	<u>7,954</u>
Net current assets		765,104	669,110
Total assets less current liabilities		<u>1,027,284</u>	<u>923,136</u>
Net assets		<u>1,027,284</u>	<u>923,136</u>
Funds of the charity			
Restricted funds		835,338	674,772
Unrestricted funds		<u>191,947</u>	<u>248,364</u>
Total charity funds		1,027,285	923,136

These financial statements were approved by the board of trustees and authorised for issue on 23 May 2025, and are signed on behalf of the board by:

Mr Salim
Trustee

The notes on pages 16 to 23 form part of these financial statements.

Mother Helpage (UK)

Statement of Cash Flows

Year ended 31 August 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	105,167	234,085
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,780	1,045
Other interest receivable and similar income	(915)	(1,810)
Interest payable and similar charges	3,233	3,021
Accrued expenses	1,310	3,200
<i>Changes in:</i>		
Trade and other debtors	(31,855)	34,569
Trade and other creditors	2,833	1,926
Cash generated from operations	81,534	276,036
Interest paid	(3,233)	(3,021)
Interest received	915	1,810
Net cash from operating activities	<u>79,216</u>	<u>274,825</u>
Cash flows from investing activities		
Purchase of tangible assets	(10,934)	(251,062)
Net cash used in investing activities	<u>(10,934)</u>	<u>(251,062)</u>
Net increase in cash and cash equivalents	68,282	23,763
Cash and cash equivalents at beginning of year	677,064	653,301
Cash and cash equivalents at end of year	<u>745,346</u>	<u>677,064</u>

The notes on pages 16 to 23 form part of these financial statements.

Mother Helpage (UK)

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 Brooklands Drive, Littleover, Derby, DE23 1DN

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 Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

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. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Foreign currency

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

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.

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.

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

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. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Fixtures and fittings - 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	88,090	829,553	917,643

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	86,001	1,038,630	1,124,631

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	915	915	1,810	1,810

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	-	-	-

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

6. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	<u>6,898</u>	<u>6,205</u>	<u>13,104</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity	10,001	651,544	661,554
Support costs	<u>135,412</u>	<u>17,443</u>	<u>152,856</u>
	<u>145,423</u>	<u>668,987</u>	<u>814,410</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity	14,832	714,624	729,456
Support costs	<u>62,759</u>	<u>87,038</u>	<u>149,796</u>
	<u>77,591</u>	<u>801,662</u>	<u>879,252</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Activity	661,554	–	661,554	729,456
Governance costs	<u>–</u>	<u>152,856</u>	<u>152,856</u>	<u>149,796</u>
	<u>661,554</u>	<u>152,856</u>	<u>814,410</u>	<u>879,252</u>

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>2,780</u>	<u>1,045</u>

10. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	<u>4,200</u>	<u>3,000</u>

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,500	2,095
Other assurance services	-	295
	<u>2,500</u>	<u>2,390</u>

12. Staff costs

The average head count of employees during the year was 5 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee expenses only

Aggregate amount of remuneration for all trustees and related parties to be stated as required by Charity Commission being:

Syed Lone – expense reimbursements £1,220.90

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2023	251,062	17,436	268,498
Additions	-	10,934	10,934
At 31 August 2024	<u>251,062</u>	<u>28,370</u>	<u>279,432</u>
Depreciation			
At 1 September 2023	-	14,472	14,472
Charge for the year	-	2,780	2,780
At 31 August 2024	<u>-</u>	<u>17,252</u>	<u>17,252</u>
Carrying amount			
At 31 August 2024	<u>251,062</u>	<u>11,118</u>	<u>262,180</u>
At 31 August 2023	<u>251,062</u>	<u>2,964</u>	<u>254,026</u>

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

15. Debtors

	2024 £	2023 £
Trade debtors	31,117	—
Prepayments and accrued income	540	—
Other debtors	198	—
	<u>31,855</u>	<u>—</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,397	1,864
Accruals and deferred income	6,700	5,390
Social security and other taxes	—	700
	<u>12,097</u>	<u>7,954</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	262,180	262,180
Current assets	777,201	771,220
Creditors less than 1 year	(12,097)	(12,097)
Net assets	<u>1,027,284</u>	<u>1,027,284</u>
	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	254,026	254,026
Current assets	677,064	677,064
Creditors less than 1 year	(7,954)	(7,954)
Net assets	<u>923,136</u>	<u>923,136</u>

18. Analysis of changes in net debt

	At 1 Sep 2023 £	Cash flows £	At 31 Aug 2024 £
Cash at bank and in hand	<u>677,064</u>	<u>68,282</u>	<u>745,346</u>

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

19. Related parties

Dr Nasti officially resigned as a CEO in Mother Helpage in December 2022. Despite this, the trustees have requested his continued support in fully understanding the work patterns and fostering smooth relations with partners. Partners tend to favour Dr Nasti's involvement, particularly when applying for funding and similar initiatives.

Related party Transactions - Dr Sohail : Travel Expenses Reimbursement £660.59

20. Restricted Funds

Year Ended 31st August 2024

Fund Name	Fund Balance B/F £	Income £	Expenditure £	Transfers£	Gains/Losses £	Fund Balance C/F £
Crisis & Seasonal	£20,258	£26,628	£41,942	£0	£0	£4,943
General [One Off/Temporary Projects]	£9,123	£370	£22,766	£13,829	£0	£556
Orphans/Widows/Elderly Sponsorships	£24,496	£172,468	£174,874	£0	£0	£22,090
Qurbani Projects	£66,151	£262,305	£232,090	£0	£0	£96,366
Ramadan Projects	£39,571	£44,314	£29,377	£0	£0	£54,508
Syria Projects	£35,337			£0	£0	£35,337
WASH Projects	£321,192	£272,912	£97,190	£0	£0	£496,914
Winter Relief Project	£116,356	£49,556	£80,757	£0	£0	£85,155
Zakat Projects	£38,469	£1,000	£0	£0	£0	£39,469
Fundraising & Networking Admin	£3,819	£0	£0	-£3,819	£0	£0
Totals	£674,772	£829,553	£678,997	£10,010	£0	£835,338

The following pages do not form part of the financial statements.

Mother Helpage (UK)

Detailed Statement of Financial Activities

Year ended 31 August 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	917,643	1,124,631
	<u>917,643</u>	<u>1,124,631</u>
Investment income		
Bank interest receivable	915	1,810
	<u>915</u>	<u>1,810</u>
Total income	<u>918,558</u>	<u>1,126,441</u>
Expenditure		
Costs of raising donations and legacies		
Volunteering and fundraising costs	—	13,104
	<u>—</u>	<u>13,104</u>
Expenditure on charitable activities		
Wages and salaries	55,616	75,037
Pension costs	1,019	—
Other employee benefits	1,386	—
Light and heat	1,683	—
Printing, postage and stationery	2,420	133
Insurance	423	709
Rent, rates and maintenance	12,600	21,239
Other motor/travel costs	29,862	13,480
Legal and professional fees	19,721	24,020
Telephone	4,862	3,704
Computer costs	452	1,768
Depreciation	2,780	1,045
Other finance costs	3,233	3,021
Grants to institutions	670,732	730,982
Advertising	5,139	3,252
HR services and software	2,482	862
	<u>814,410</u>	<u>879,252</u>
Total expenditure	<u>814,410</u>	<u>892,356</u>
Net income	<u>104,148</u>	<u>234,085</u>

Mother Helpage (UK)

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2024

	2024 £	2023 £
	2024 £	2023 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - volunteering and fundraising costs	—	13,104
	—	—
Costs of raising donations and legacies	—	13,104
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Direct charitable activity 1 - grants to institutions	661,554	729,456
Governance costs		
Governance costs - wages/salaries	55,616	75,037
Governance costs - pension costs	1,019	—
Governance costs - other employee benefits	1,386	—
Governance costs - light & heat	1,683	—
Governance costs - printing, postage and stationery	2,420	133
Governance costs - insurance	423	709
Governance costs - rent, rates and maintenance	12,600	21,239
Governance costs - other motor/travel costs	29,862	13,480
Governance costs - accountancy fees	10,308	2,095
Governance costs - audit fees	5,400	3,000
Governance costs - legal and other professional fees	4,013	18,925
Governance costs - telephone	4,862	3,704
Governance costs - computer costs	452	1,768
Governance costs - depreciation	2,780	1,045
Governance costs - other finance costs	3,233	3,021
Governance costs - sundry expenses	9,178	1,526
Governance costs - advertising	5,139	3,252
Governance costs - HR services and software	2,482	862
	152,856	149,796
	—	—
Expenditure on charitable activities	814,410	879,252