

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

MUMA NURTURE

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1180220

Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

MUMA NURTURE
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal and Administrative Information
Page 4	Trustees' Report
Page 5	Statement of Financial Activities
Page 6	Balance Sheet
Pages 7 to 12	Notes to the Financial Statements
Page 13	Independent Examiner's Report

MUMA NURTURE

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1180220
DATE OF REGISTRATION	5th October 2018
START OF FINANCIAL YEAR	1st October 2019
END OF FINANCIAL YEAR	30th September 2020
TRUSTEES AT 30TH SEPTEMBER 2020	Ann Nijhuis Kelly Clarke Karen Deane
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 5th October 2018

OBJECTS

The preservation and protection of good health among people resident in Sussex, who are experiencing or who have experienced, infertility or pregnancy or perinatal loss in particular but not exclusively by: a) The provision of counselling, therapies and support for those suffering any mental or physical illness as a result of these experiences. b) Undertaking research in to subject of infertility, pregnancy and perinatal loss and its effect on potential parents, whether physical, psychological or social, the useful results of which will be disseminated for the public benefit.

CORRESPONDENCE ADDRESS	47 Baldslow Down Westfield St Leonards on Sea East Sussex TN37 7NJ
PRIMARY BANKERS	Metro Bank One Southampton Row London WC1B 5HA
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Old Printing House Square Unit 16, Tarrant Street Arundel West Sussex BN18 9JF

MUMA NURTURE
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

Aims and Objectives

The preservation and protection of good health among people resident in Sussex, who are experiencing, or who have experienced, infertility or pregnancy or perinatal loss in particular but not exclusively by:

a) the provision of counselling, therapies and support for those suffering any mental or physical illness as a result of these experiences.

b) undertaking research into the subject of infertility, pregnancy and perinatal loss and its effects on potential parents, whether physical, psychological or social, the useful results of which will be disseminated for the public benefit

This year of October 2019 to September 2020 has been one of turbulence and uncertainty for everyone not least us here at Muma Nurture. During this time the Trustees have endeavoured to follow all charity commissions guidelines and rulings. Also to the best of our abilities, making sure our services are being utilised in the most efficient and beneficial way possible.

Lock down hit just as we felt we had things working well with volunteers and office use and fund raising all coming into line. A great year was prophesised. Obviously this all changed, volunteers dropped away as we were told to stay at home. The office shut its doors, as phones and mail were redirected, however, this was actually the catalyst for great change within our organisation in common with many others. Counselling went online, something which we (a) didn't think clients would take to and (b), weren't sure would work anyway. Both scenarios proved to be totally incorrect. People did take to it, not all admittedly but most, and have reported back to us that they gained at least as much from the sessions and in a lot of cases more as the stress of getting somewhere outside the home was removed.

We also had funding applications agreed from various sources which allowed us to continue to work and plan a future in a different way. We had fortuitously arrived at a breaking clause within our rental agreement just after lockdown started and were able to settle all legal responsibility and move out of those premises. By freeing up that financial commitment we could focus on our counsellors and getting our service to where it was needed remotely.

The lull in day-to-day office commitments also meant we could attend many training sessions, which had also successfully moved on line, thus updating and adding to our knowledge of fundraising and managing our small charity and many other things.

Although our physical fundraising was much reduced in this year, we still managed to squeeze in several. A successful morning in a local supermarket bag packing just before Christmas 19, and being part of a local shopping centre Christmas Draw with local charities, including us, being beneficiaries. This was then match funded by a large property company. Our very last fundraising effort was hours before the first lockdown with a pre loved clothes sale in a local hotel, which not only was a grand evening but made a considerable sum as well. As can be seen by our accounts.

My personal thanks go to all those that supported us in this difficult time, to those who worked so hard the seen and the unseen, Thank you.

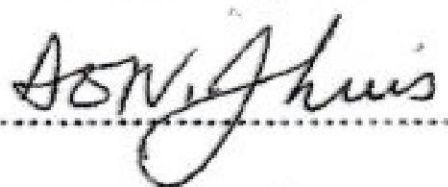
Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 27/0ct/2021

Signed on their behalf by Trustee 

Printed Name: A. E. NIJHUIS

MUMA NURTURE

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	TOTAL 2018/19 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	32,177	-	32,177	15,670
Charitable Activities	3b	660	-	660	2,766
Activities for Generating Funds	3c	6,930	-	6,930	5,109
Investment Income	3d	-	-	-	-
Other Incoming Resources	3e	561	-	561	-
TOTAL INCOMING RESOURCES		40,329	-	40,329	23,545
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	35,189	-	35,189	17,598
Cost of Generating Funds	4b	326	-	326	1,481
Governance Costs	4c	480	-	480	350
TOTAL RESOURCES EXPENDED		35,994	-	35,994	19,429
NET INCOMING (OUTGOING) RESOURCES		4,334	-	4,334	4,116
Funds Brought Forward		4,174	-	4,174	58
TOTAL FUNDS CARRIED FORWARD		8,508	-	8,508	4,174

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 12 form part of these financial statements.

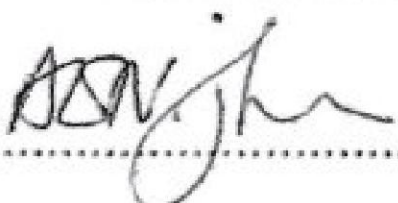
MUMA NURTURE

(Charitable Incorporated Organisation)

BALANCE SHEET AS AT 30TH SEPTEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 30-Sep-20 £	Total 30-Sep-19 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	8,988	-	8,988	4,174
Total Current Assets		8,988	-	8,988	4,174
Creditors: Amounts falling due within one year	9	480	-	480	-
NET CURRENT ASSETS		8,508	-	8,508	4,174
TOTAL ASSETS less current liabilities		8,508	-	8,508	4,174
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		8,508	-	8,508	4,174
Funds of the Charity					
General Funds		8,508	-	8,508	4,174
Restricted Funds	5	-	-	-	-
Total Funds		8,508	-	8,508	4,174

Approved by the Trustees on 27/10/2021

Signed on their behalf by Trustee 

Printed Name: A. E. NIJHUIS

MUMA NURTURE
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

MUMA NURTURE
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis
----------------------------------	------------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

30th September 2020 : None

30th September 2019 : None

MUMA NURTURE

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 30TH SEPTEMBER 2020

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	TOTAL 2018/19 £
a) Donations, Grants & Legacies					
Gifts & Donations		969	-	969	670
Grants		31,208	-	31,208	15,000
		32,177	-	32,177	15,670
b) Charitable Activities					
Client Income		660	-	660	2,766
		660	-	660	2,766
c) Activities for Generating Funds					
Lottery Income		1,442	-	1,442	541
Fundraising Income		3,609	-	3,609	2,488
Rental Income		1,880	-	1,880	2,080
		6,930	-	6,930	5,109
d) Investment Income					
Interest		-	-	-	-
		-	-	-	-
e) Other Incoming Resources					
Sundry Income		561	-	561	-
		561	-	561	-

MUMA NURTURE

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 30TH SEPTEMBER 2020

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	TOTAL 2018/19 £
a) Cost of Charitable Activities					
Advertising & Publicity		117	-	117	534
Bank Charges		9	-	9	540
Clinic Consumables		1	-	1	59
Equipment Costs		2,801	-	2,801	664
Insurance Costs		615	-	615	-
Networking Costs		40	-	40	51
Office Costs		3,764	-	3,764	-
Postage & Stationery		1,104	-	1,104	56
Refreshment Costs		134	-	134	8
Rent & Rates		8,522	-	8,522	11,541
Staff Costs		9,340	-	9,340	-
Sundry Expenses		205	-	205	55
Telephone Costs		715	-	715	770
Therapist Costs		7,728	-	7,728	3,320
Training Costs		94	-	94	-
		35,189	-	35,189	17,598
b) Cost of Generating Funds					
Fundraising Costs		326	-	326	1,481
		326	-	326	1,481
c) Governance Costs					
Independent Examiners Fees	9	480	-	480	-
Legal & Professional Fees		-	-	-	350
		480	-	480	350

MUMA NURTURE

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 30TH SEPTEMBER 2020

5. RESTRICTED FUNDS

The CIO held no restricted fund during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 30-Sep-20 £	Total 30-Sep-19 £
Cash at Bank & in Hand	8,988	-	8,988	4,174
	8,988	-	8,988	4,174

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 30-Sep-20 £	Total 30-Sep-19 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 30-Sep-20 £	Total 30-Sep-19 £
Independent Examiners Fees	480	-	480	-
	480	-	480	-

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

MUMA NURTURE
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

11. STAFF COSTS AND NUMBERS

	TOTAL 2019/20 £	TOTAL 2018/19 £
Gross Wages and Salaries	9,340	-
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u><u>9,340</u></u>	<u><u>-</u></u>

Employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Activities in furtherance of organisation's objects	1	Nil

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2018/19:None).

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

MUMA NURTURE
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Muma Nurture on the accounts for the year ended 30th September 2020 set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W.M Hall LLB
Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF



Date: 29th October 2021