

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**



MUMA NURTURE

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1180220

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

MUMA NURTURE
(Charitable Incorporated Organisation)

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MUMA NURTURE
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1180220
DATE OF REGISTRATION	5th October 2018
START OF FINANCIAL YEAR	1st October 2022
END OF FINANCIAL YEAR	30th September 2023
TRUSTEES AT 30TH SEPTEMBER 2023	Karen Deane Ayoub Charid Daisy Green Sue Lang Adam Davenport (Appointed 31st March 2023)
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	Unit 4 4 Beverley Business Park 6 Finmere Road Eastbourne BN22 8QG
PRIMARY BANKERS	Metro Bank Plc One Southampton Row London WC1B 5HA
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

MUMA NURTURE

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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 2022 to September 2023 has continued to be one of turbulence and changes for all including us at Muma Nurture. During this time the trustees have endeavoured to follow all charity commissions guidelines and rulings, making sure our services are being utilized in the best way possible. We have found an increase in people reaching out for our services, this is in part to our services being recognized and acknowledged within the wider public sector over the past few years and that we continue to offer counselling online which enables access to more. We have seen an increase in those applying for counselling linked to perinatal mental health and referrals are coming from various locales in and around the county and country.

We have once again had changes on the board of trustees and welcomed our second male to the board with the hope that this will encourage more males among our client group as the area we specialise in affects them too.

Because our CEO and founder has been on maternity leave for much of this year, we have had many challenges within the day to day running of the charity. Sadly, the person recruited to cover maternity leave decided the role was not for her, shortly into the term of employment, followed by the resignation of our community coordinator leaving us with very limited resources. Thankfully our Chair is also a counsellor so has taken over the counselling coordinator role for the time being, on a volunteer basis so we are still able to offer our much-needed services.

We are continuing to offer counselling services online and face to face, fully supported by our placement counsellors this is proving to be very successful. They are working towards their qualification and we are able to accommodate more clients. We do in house training with them which is relevant to our specific client group and they have supervision each month our counselling coordinator allocates clients and is their line manager. We hope to offer specialist training in our field to other service providers and counsellors in the future.

We have plans to extend this service and offer more training to placement counsellors and those qualified that they can become specialist in our area and extend the service we offer.

We attended Eastbourne Carnival and in September the Empty Pram push event a sponsored walk along the whole of Eastbourne seafront pushing empty prams to highlight not all pregnancy's end with a baby. Our walkers worked hard to gather as many sponsors as possible.

Due to the amount of donated goods we received this year we have been able to sell at fairs and boot fairs to raise much needed funds, thanks go to those that donated.

My personal thanks go to everyone that has supported us through these times of continuing change and challenge. We look forward to a more settled year and a continuation of our plans for training and expanding our service within the community.

Karen Deane (Chair of trustees)

MUMA NURTURE
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require 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 or deficit of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping sufficient accounting records that 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing Document. 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.

Approved by the Trustees on08/05/24.....

Signed on their behalf by Trustee.....

Printed Name: Karen Deane

MUMA NURTURE
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	18,219	-	18,219	35,419
Charitable Activities	3b	-	-	-	2,374
Activities for Generating Funds	3c	6,062	-	6,062	4,803
Investment Income	3d	-	-	-	-
Other Incoming Resources	3e	50	-	50	415
TOTAL INCOMING RESOURCES		24,331	-	24,331	43,012
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	31,612	-	31,612	41,888
Cost of Generating Funds	4b	946	-	946	575
Governance Costs	4c	780	-	780	650
TOTAL RESOURCES EXPENDED		33,338	-	33,338	43,113
NET INCOMING (OUTGOING) RESOURCES		(9,007)	-	(9,007)	(101)
Funds Brought Forward		9,271	-	9,271	9,372
TOTAL FUNDS CARRIED FORWARD		264	-	264	9,271

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 8 to 13 form part of these financial statements.

MUMA NURTURE
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BALANCE SHEET
AS AT 30TH SEPTEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 30-Sep-23 £	Total 30-Sep-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	1,044	-	1,044	9,921
Total Current Assets		1,044	-	1,044	9,921
Creditors: Amounts falling due within one year	9	780	-	780	650
NET CURRENT ASSETS		264	-	264	9,271
TOTAL ASSETS less current liabilities		264	-	264	9,271
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		264	-	264	9,271
Funds of the Charity					
General Funds		264	-	264	9,271
Restricted Funds	5	-	-	-	-
Total Funds		264	-	264	9,271

Approved by the Trustees on 08/05/2024

Signed on their behalf by Trustee 

Printed Name: Karen Deane

MUMA NURTURE
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

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 note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (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
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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
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2. TANGIBLE FIXED ASSETS

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

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

30th September 2023 : None
30th September 2022 : None

MUMA NURTURE

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 30TH SEPTEMBER 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations, Grants & Legacies				
Gifts & Donations	7,394	-	7,394	2,092
Grants	10,825	-	10,825	33,327
	18,219	-	18,219	35,419
b) Charitable Activities				
Work Placement	-	-	-	2,374
	-	-	-	2,374
c) Activities for Generating Funds				
Fundraising Income	6,062	-	6,062	4,803
	6,062	-	6,062	4,803
d) Investment Income				
Interest	-	-	-	-
	-	-	-	-
e) Other Incoming Resources				
Sundry Income	50	-	50	415
	50	-	50	415

MUMA NURTURE

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 30TH SEPTEMBER 2023

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Cost of Charitable Activities					
Advertising & Publicity		325	-	325	567
Equipment Costs		-	-	-	260
Insurance Costs		775	-	775	997
Office Costs		1,127	-	1,127	678
Rent & Rates		5,845	-	5,845	4,906
Staff Costs	11	21,609	-	21,609	32,143
Sundry Expenses		257	-	257	-
Therapist Costs		1,013	-	1,013	1,470
Training Costs		186	-	186	224
Utilities		475	-	475	643
		31,612	-	31,612	41,888
b) Cost of Generating Funds					
Fundraising Costs		946	-	946	575
		946	-	946	575
c) Governance Costs					
Independent Examiners Fees	9	780	-	780	650
		780	-	780	650

MUMA NURTURE

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 30TH SEPTEMBER 2023

5. RESTRICTED FUNDS

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

6. INVESTMENTS

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

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 30-Sep-23 £	Total 30-Sep-22 £
Cash at Bank & in Hand	1,044	-	1,044	9,921
	1,044	-	1,044	9,921

8. DEBTORS AND PREPAYMENTS

The CIO held no Debtors and Prepayments during this or the previous financial year.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 30-Sep-23 £	Total 30-Sep-22 £
Independent Examiners Fees	780	-	780	650
	780	-	780	650

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

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

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 30-Sep-23 £	Total 30-Sep-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	264	-	264	9,271
Long Term Liabilities	-	-	-	-
	264	-	264	9,271

MUMA NURTURE
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

12. STAFF COSTS AND NUMBERS

	TOTAL 2022/23 £	TOTAL 2021/22 £
Gross Wages and Salaries	21,609	32,143
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>21,609</u>	<u>32,143</u>

Employees who were engaged in each of the following activities:

	TOTAL 2022/23	TOTAL 2021/22
Activities in furtherance of organisation's objects	2	2

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2021/22:None).

13. TRUSTEES AND OTHER RELATED PARTIES

During the financial year Mrs Victoria Charid (Spouse to Trustee Mr Ayoub Charid) received £15,831 (2021/22:£21,549) as CEO, General Manager and Senior Therapist for Muma Nurture in furthering the Charity's objects. All conflicts of interest have been identified, documented and managed in accordance with the Charity's Governing Document.

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

14. 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.

15. 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.

16. 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

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Muma Nurture on the accounts for the year ended 30th September 2023 set out on pages 6 to 13.

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.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 17th May 2024