

MOTHER TO MOTHER LIMITED

England & Wales · Charity number 1180535

Details

Status Registered

Legal form Charitable company

Company number [10989018](#)

Registered 2018-11-02

Register [View on the Charity Commission register](#)

Contact

Address 42 Warwick Avenue
Edgware
Middlesex
HA8 8UJ

Phone 02037450955

Email info@mtom.org.uk

Website www.mtom.org.uk

Activities

Objects: TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF POST-NATAL WOMEN AND THEIR FAMILIES THROUGH THE PROVISION OF SUPPORT AND PRACTICAL ADVICE.

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Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Barnet
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£129,154	£147,761	-	-
2023-09-30	£209,309	£165,402	-	-
2022-09-30	£41,043	£114,846	-	-
2021-09-30	£114,674	£55,771	-	-
2020-09-30	£39,193	£20,281	-	-

Trustees

Name	Role	Appointed
Hayden Rauf		2024-12-05
JOSHUA HEZEKIAH MORHAIM		2017-09-29
Shlomie Mordechai Rokach		2025-01-27

MOTHER TO MOTHER LIMITED

England & Wales - Charity number 1180535

Accounts

COMPANY REGISTRATION NUMBER: 10989018
CHARITY REGISTRATION NUMBER: 1180535

Mother to Mother Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2024

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Mother to Mother Limited
Company Limited by Guarantee
Financial Statements
Year ended 30 September 2024

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Mother to Mother Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 September 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

Reference and administrative details

Registered charity name	Mother to Mother Limited
Charity registration number	1180535
Company registration number	10989018
Principal office and registered office	42 Warwick Avenue Edgware HA8 8UJ
The trustees	A N Landau (Resigned 19 March 2025) S N Jackson (Resigned 22 January 2025) Mr J H Morhaim Mr H Rauf (Appointed 5 December 2024) Mr S M Rokach (Appointed 5 December 2024)
Independent examiner	David Goldberg, FCA DChA New Burlington House 1075 Finchley Road LONDON NW11 0PU

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2024

Structure, governance and management

Legal Status

The Charity was incorporated on 29 September 2017 and is governed by its Memorandum and Articles of Association.

Management

The Charity is run by the trustees who all act on a voluntary basis.

Trustees appointment, induction and training

Trustees are appointed according to the Articles of Association. New trustees undergo a briefing on their legal obligations and responsibilities under company and charity law.

Risk management

The trustees regularly assess risks relating to operations and finance, with both manual and automated checks in place. These help minimise and manage exposure across all key activities.

Public Benefit

The Trustees confirm that they have complied with the duty under section 17 of the Charities Act 2011 to have due regards to the public benefit guidance published by the Charity Commission when reviewing aims and planning activities.

Objectives and activities

Mother to Mother exists to ensure no mother faces early parenthood alone. We support postnatal women and their families with a comprehensive range of emotional and practical care. Our goal is to offer every mother timely, culturally sensitive support during the vital early weeks after birth, enabling rest, bonding, and recovery.

Our approach is preventative, compassionate, and community-based — built on personalised support, trusted relationships, and signposting to relevant services. We work collaboratively to ensure each mother receives the care she needs without judgement or duplication.

Achievements and performance

In 2023/24, Mother to Mother supported 155 families with wraparound services. We delivered more than 6,000 meals through our community kitchen, contributed over 1,960 hours of volunteer service, and expanded our reach into North West London and Borehamwood. Our trained family support volunteers grew to 20, supported by a wider network of over 50 volunteers across delivery, logistics, admin, and outreach.

Key highlights:

- Ongoing weekly sessions, including Mums' Café, parenting education, and music groups
- 44,000 listens on our podcast platform — offering connection, stories, and access to help
- A WhatsApp support line providing a confidential, informal first step for many mothers

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2024

Achievements and performance *(continued)*

Feedback continues to reflect the impact of our approach:

“I didn’t have to explain – she just understood. I felt held, not alone.”

“You made me feel cared for and connected me with a community of mothers.”

“It was a chance to give back. We laugh together, cry together, and share our stories.”

We continue to receive strong support from grant funders and community partners, including The National Lottery, Skipton Building Society, and local organisations. Mill Hill United Synagogue and OneStonegrove have remained essential supporters of our kitchen and events.

Plans for future periods

In the 2024/25 period, we aim to:

- Train a further cohort of family support volunteers (goal: 30 total)
- Expand kitchen operations by opening on an additional day each week
- Increase podcast listens to 60,000+
- Enhance digital support tools and referral pathways
- Strengthen provision in North West London and Borehamwood

Financial review

Reserves Policy

The trustees aim is to hold free reserves at a level of at least three months running costs.

As at 30 September 2024 the charity had £28,691 restricted funds and £1,323 unrestricted fund, in total £30,014. This is just below 3 months of running costs.

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 29 July 2025 and signed on behalf of the board of trustees by:



H Rauf
Trustee

Mother to Mother Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mother to Mother Limited

Year ended 30 September 2024

I report to the trustees on my examination of the financial statements of Mother to Mother Limited ('the charity') for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



David Goldberg, FCA DChA
Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

29 July 2025

Mother to Mother Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 September 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	70,543	58,611	129,154	209,309
Total income		<u>70,543</u>	<u>58,611</u>	<u>129,154</u>	<u>209,309</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	10,212	–	10,212	16,162
Expenditure on charitable activities	7,8	107,629	29,920	137,549	149,240
Total expenditure		<u>117,841</u>	<u>29,920</u>	<u>147,761</u>	<u>165,402</u>
Net (expenditure)/income and net movement in funds		<u>(47,298)</u>	<u>28,691</u>	<u>(18,607)</u>	<u>43,907</u>
Reconciliation of funds					
Total funds brought forward		48,621	–	48,621	4,714
Total funds carried forward		<u>1,323</u>	<u>28,691</u>	<u>30,014</u>	<u>48,621</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 7 to 14 form part of these financial statements.

Mother to Mother Limited
Company Limited by Guarantee
Statement of Financial Position
30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	396	528
Current assets			
Debtors	14	—	145
Cash at bank and in hand		35,132	56,923
		<u>35,132</u>	<u>57,068</u>
Creditors: amounts falling due within one year	15	5,514	8,975
Net current assets		<u>29,618</u>	<u>48,093</u>
Total assets less current liabilities		<u>30,014</u>	<u>48,621</u>
Net assets		<u>30,014</u>	<u>48,621</u>
Funds of the charity			
Restricted funds		28,691	2,590
Unrestricted funds		1,323	46,031
Total charity funds	17	<u>30,014</u>	<u>48,621</u>

For the year ending 30 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 29 July 2025, and are signed on behalf of the board by:



H Rauf
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 September 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 62 Hillside Gardens, Edgware, HA8 8HD.

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, 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.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

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.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2024

3. Accounting policies *(continued)*

Incoming resources

All income is 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.

interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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 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.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

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:

Equipment - 25% straight line

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2024

3. Accounting policies *(continued)*

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.

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.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The liability of each trustee in the event of winding up is limited to £10.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	67,060	–	67,060
Grants			
Grants receivable	3,483	58,611	62,094
	<u>70,543</u>	<u>58,611</u>	<u>129,154</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	184,543	–	184,543
Grants			
Grants receivable	772	23,994	24,766
	<u>185,315</u>	<u>23,994</u>	<u>209,309</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	<u>10,212</u>	<u>10,212</u>	<u>16,162</u>	<u>16,162</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Post-natal support service	102,108	29,920	132,028
Support costs	5,521	–	5,521
	<u>107,629</u>	<u>29,920</u>	<u>137,549</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Post-natal support service	122,710	21,404	144,114
Support costs	5,126	–	5,126
	<u>127,836</u>	<u>21,404</u>	<u>149,240</u>

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2024

8. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds 2024	Total fund 2023
	directly £	Support costs £		
Post-natal support service	132,028	–	132,028	144,114
Governance costs	–	5,521	5,521	5,126
	<u>132,028</u>	<u>5,521</u>	<u>137,549</u>	<u>149,240</u>

9. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>132</u>	<u>176</u>

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,700</u>	<u>1,800</u>

11. Staff costs

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

	2024	2023
	£	£
Wages and salaries	32,126	37,547
Employer contributions to pension plans	361	280
	<u>32,487</u>	<u>37,827</u>

The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

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

12. Trustee remuneration and expenses

There was no remuneration paid to the Trustees. The charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2024

13. Tangible fixed assets

	Equipment
	£
Cost	
At 1 October 2023 and 30 September 2024	704
Depreciation	
At 1 October 2023	176
Charge for the year	132
At 30 September 2024	308
Carrying amount	
At 30 September 2024	396
At 30 September 2023	528

14. Debtors

	2024	2023
	£	£
Other debtors	—	145

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,730	5,605
Accruals and deferred income	2,700	2,400
Other creditors	84	970
	5,514	8,975

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £361 (2023: £280).

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 October 2023	Income	Expenditure	At 30 September 2024
	£	£	£	£
General funds	48,621	70,543	(117,841)	1,323

	At 1 October 2022	Income	Expenditure	At 30 September 2023
	£	£	£	£
General funds	4,714	185,315	(143,998)	46,031

Restricted funds

	At 1 October 2023	Income	Expenditure	At 30 September 2024
	£	£	£	£
Restricted Fund 1 - desc in a/cs	—	58,611	(29,920)	28,691

	At 1 October 2022	Income	Expenditure	At 30 September 2023
	£	£	£	£
Restricted Fund 1 - desc in a/cs	—	23,994	(21,404)	2,590

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	396	—	396
Current assets	6,441	28,691	35,132
Creditors less than 1 year	(5,514)	—	(5,514)
Net assets	1,323	28,691	30,014

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	528	—	528
Current assets	54,478	2,590	57,068
Creditors less than 1 year	(8,975)	—	(8,975)
Net assets	46,031	2,590	48,621

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2024

19. Related parties

Donations received include £7,280 (2023: £5,105) from related parties during the financial period. No other transactions with related parties were undertaken such as are required to be disclosed.

MOTHER TO MOTHER LIMITED

England & Wales - Charity number 1180535

Accounts

COMPANY REGISTRATION NUMBER: 10989018
CHARITY REGISTRATION NUMBER: 1180535

Mother to Mother Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2023

COHEN ARNOLD
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Mother to Mother Limited
Company Limited by Guarantee
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Year ended 30 September 2023

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Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2023

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 30 September 2023.

Reference and administrative details

Registered charity name	Mother to Mother Limited
Charity registration number	1180535
Company registration number	10989018
Principal office and registered office	62 Hillside Gardens Edgware HA8 8HD
The trustees	A N Landau S N Jackson J H Morhaim
Company secretary	B Landau
Independent examiner	David Goldberg, FCA DChA New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Legal Status

The Charity was incorporated on 29 September 2017 and is governed by its Memorandum and Articles of Association.

Management

The Charity is run by the trustees who all act on a voluntary basis.

Trustees appointment, induction and training

Trustees are appointed according to the Articles of Association. New trustees undergo a briefing on their legal obligations and responsibilities under company and charity law.

Risk management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems help reduce the exposure to risks.

Public Benefit

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2023

Objectives and activities

The charity's objects are to promote the physical and mental health of post-natal women and their families through the provision of support and practical advice.

Activities

We have continued to provide a wide range of services, activities and practical support. We have continued to develop our offering of group activities, in line with demand. These include mother and baby events, music time, swimming and social groups.

We continued to provide befriending, mentoring, listening ear and signposting services to individuals. Our family liaison officer team has grown both in size of the team and via professional development thanks to training and mentoring. We have increased our network of partner organisations and enhanced mutual referral pathways.

Our community kitchen is delivering a high quality service, managed by our community kitchen coordinator. Under her expert guidance and superb culinary talent, a rotation of volunteers produce high quality and nutritious meals in a professional kitchen. These are delivered to mothers and their families in need of support. The kitchen also supplies refreshments for our events.

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2023

Achievements and performance

We reached over 350 families via our various channels of support and programming during the past year. Our community kitchen reached a milestone of 6000 meals prepared over the year. Our work has been recognised by a variety of funders, including grant makers such as The National Lottery Community Fund, Sainsburys Helping Everyone Eat Better Grant, The Edgar E Lawley Foundation and The Young Barnet Foundation. We are also fortunate to have the support of trusts from within the Jewish community, including All Aboard and Shoresh Charitable Trust. This indicates a good quality of work and our relevance to current priorities in the charitable sector.

We held a successful crowdfunding campaign. We are grateful to our match funders and to every single one of the donors who made the goal a reality.

We have continued to improve our infrastructure by developing our processes and policies. We have maintained training courses and supervision for our volunteers.

Feedback from beneficiaries is overwhelmingly positive, indicating an overall high quality of service. A recipient of food from the community kitchen said, 'The meals really saved me. I developed a really good friendship with the volunteer who delivered them and visited me; it meant so much to me during a challenging time.'

We have received positive feedback from repeat funders, who are satisfied with the work we are carrying out. The support of community partners has been transformative. Mill Hill United Synagogue, from whom we lease kitchen facilities, have been exceptionally accommodating and supportive. The team at OneStonegrove Community Centre have made Mother to Mother feel extremely at home and been generous with facility provision.

Volunteers continue to play a large role in our work. Their commitment and dedication is invaluable and appreciated. Their contribution spans areas including administration, logistics, events, food preparation, strategy, fundraising and service delivery.

We grew our advisory board to include members with specialties in important areas such as safeguarding, medicine, perinatal mental health and charity leadership.

We launched a new podcast. Spotlight showcases women's stories of challenge, hope and triumph. The podcast has been well received and listeners report feeling inspired, connected and less alone on their challenges.

The trustees would like to thank all of our funders and supporters who have made this work possible over the past year.

Targets

In 2023/24, our aim is to continue to provide a high quality of service provision. We aim to recruit and train a new cohort of family liaison officer volunteers. We aim to continue fundraising activities to further diversify our funding and ensure sustainability of the charity.

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2023

Financial review & reserves policy


The trustees aim is to hold free reserves at a level of at least three months running costs.

As at 30 September 2023, the charity held free reserves of £46,031. This is equal to 3 months running costs.

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 23 June 2024 and signed on behalf of the board of trustees by:

DocuSigned by:

C7AC211D482640F...
A N Landau
Trustee

Mother to Mother Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mother to Mother Limited

Year ended 30 September 2023

I report to the trustees on my examination of the financial statements of Mother to Mother Limited ('the charity') for the year ended 30 September 2023.

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.

DocuSigned by:

BC6977A4586D499
David Goldberg, FCA DChA
Independent Examiner

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

23 June 2024

Mother to Mother Limited**Company Limited by Guarantee****Statement of Financial Activities
(including income and expenditure account)****Year ended 30 September 2023**

		2023	2022
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	5	185,315	23,994
		<u>185,315</u>	<u>209,309</u>
Total income		<u>185,315</u>	<u>209,309</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	6	16,162	–
Expenditure on charitable activities	7,8	127,836	21,404
		<u>143,998</u>	<u>149,240</u>
Total expenditure		<u>143,998</u>	<u>165,402</u>
Net income/(expenditure) and net movement in funds			
		<u>41,317</u>	<u>2,590</u>
		<u>41,317</u>	<u>43,907</u>
		<u>41,317</u>	<u>(73,803)</u>
Reconciliation of funds			
Total funds brought forward		4,714	–
		<u>4,714</u>	<u>4,714</u>
Total funds carried forward		<u>46,031</u>	<u>2,590</u>
		<u>46,031</u>	<u>48,621</u>
		<u>46,031</u>	<u>4,714</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 8 to 15 form part of these financial statements.

Mother to Mother Limited
Company Limited by Guarantee
Statement of Financial Position
30 September 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	528	–
Current assets			
Debtors	14	145	621
Cash at bank and in hand		56,923	10,849
		<u>57,068</u>	<u>11,470</u>
Creditors: amounts falling due within one year	15	8,975	6,756
Net current assets		<u>48,093</u>	<u>4,714</u>
Total assets less current liabilities		<u>48,621</u>	<u>4,714</u>
Net assets		<u>48,621</u>	<u>4,714</u>
Funds of the charity			
Restricted funds		2,590	–
Unrestricted funds		46,031	4,714
Total charity funds	17	<u>48,621</u>	<u>4,714</u>

For the year ending 30 September 2023 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 23 June 2024, and are signed on behalf of the board by:

DocuSigned by:

 AN Landau
 Trustee

The notes on pages 8 to 15 form part of these financial statements.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 September 2023

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 62 Hillside Gardens, Edgware, HA8 8HD.

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, 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.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

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.

Mother to Mother Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 2023**

3. Accounting policies *(continued)***Incoming resources**

All income is 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.

interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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 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.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

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:

Equipment - 25% straight line

Mother to Mother Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 2023**

3. Accounting policies *(continued)***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.

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.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of each trustee in the event of winding up is limited to £10.

Mother to Mother Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 2023****5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	184,543	–	184,543
Grants			
Grants receivable	772	23,994	24,766
	<u>185,315</u>	<u>23,994</u>	<u>209,309</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	34,560	–	34,560
Grants			
Grants receivable	–	6,483	6,483
	<u>34,560</u>	<u>6,483</u>	<u>41,043</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>16,162</u>	<u>16,162</u>	<u>13,015</u>	<u>13,015</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Post-natal support service	122,710	21,404	144,114
Support costs	5,126	–	5,126
	<u>127,836</u>	<u>21,404</u>	<u>149,240</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Post-natal support service	87,364	9,178	96,542
Support costs	5,289	–	5,289
	<u>92,653</u>	<u>9,178</u>	<u>101,831</u>

Mother to Mother Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 2023****8. Expenditure on charitable activities by activity type**

	Activities undertaken		Total funds	Total fund
	directly	Support costs	2023	2022
	£	£	£	£
Post-natal support service	144,114	–	144,114	96,542
Governance costs	–	5,126	5,126	5,289
	<u>144,114</u>	<u>5,126</u>	<u>149,240</u>	<u>101,831</u>

9. Net income/(expenditure)

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>176</u>	<u>–</u>

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,800</u>	<u>1,800</u>

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	37,547	30,543
Employer contributions to pension plans	280	497
	<u>37,827</u>	<u>31,040</u>

The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

There was no remuneration paid to the Trustees. The charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2023

13. Tangible fixed assets

	Equipment
	£
Cost	
At 1 October 2022	–
Additions	704
At 30 September 2023	<u>704</u>
Depreciation	
At 1 October 2022	–
Charge for the year	176
At 30 September 2023	<u>176</u>
Carrying amount	
At 30 September 2023	<u>528</u>
At 30 September 2022	<u>–</u>

14. Debtors

	2023	2022
	£	£
Other debtors	145	621
	<u>145</u>	<u>621</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,605	3,312
Accruals and deferred income	2,400	2,400
Other creditors	970	1,044
	<u>8,975</u>	<u>6,756</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £280 (2022: £497).

Mother to Mother Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 2023****17. Analysis of charitable funds****Unrestricted funds**

	At 1 October 2022	Income	Expenditure	At 30 September 2023
	£	£	£	£
General funds	<u>4,714</u>	<u>185,315</u>	<u>(143,998)</u>	<u>46,031</u>

	At 1 October 2021	Income	Expenditure	At 30 September 2022
	£	£	£	£
General funds	<u>75,822</u>	<u>34,560</u>	<u>(105,668)</u>	<u>4,714</u>

Restricted funds

	At 1 October 2022	Income	Expenditure	At 30 September 2023
	£	£	£	£
Restricted funds	<u>–</u>	<u>23,994</u>	<u>(21,404)</u>	<u>2,590</u>

	At 1 October 2021	Income	Expenditure	At 30 September 2022
	£	£	£	£
Restricted funds	<u>2,695</u>	<u>6,483</u>	<u>(9,178)</u>	<u>–</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	528	–	528
Current assets	54,478	2,590	57,068
Creditors less than 1 year	<u>(8,975)</u>	<u>–</u>	<u>(8,975)</u>
Net assets	<u>46,031</u>	<u>2,590</u>	<u>48,621</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	–	–	–
Current assets	11,470	–	11,470
Creditors less than 1 year	<u>(6,756)</u>	<u>–</u>	<u>(6,756)</u>
Net assets	<u>4,714</u>	<u>–</u>	<u>4,714</u>

Mother to Mother Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

19. Related parties

Donations received include £5,105 (2022: £150) from related parties during the financial period.

No other transactions with related parties were undertaken such as are required to be disclosed.

MOTHER TO MOTHER LIMITED

England & Wales - Charity number 1180535

Accounts

COMPANY REGISTRATION NUMBER: 10989018
CHARITY REGISTRATION NUMBER: 1180535

Mother to Mother Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2022

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Mother to Mother Limited
Company Limited by Guarantee
Financial Statements
Year ended 30 September 2022

	Pages
Trustees' annual report (incorporating the director's report)	1 to 4
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8 to 14

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2022

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 30 September 2022.

Reference and administrative details

Registered charity name	Mother to Mother Limited
Charity registration number	1180535
Company registration number	10989018
Principal office and registered office	62 Hillside Gardens Edgware HA8 8HD
The trustees	A N Landau S N Jackson J H Morhaim
Company secretary	B Landau
Independent examiner	David Goldberg, FCA DChA New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Legal Status

The Charity was incorporated on 29 September 2017 and is governed by its Memorandum and Articles of Association.

Management

The Charity is run by the trustees who all act on a voluntary basis.

Trustees appointment, induction and training

Trustees are appointed according to the Articles of Association. New trustees undergo a briefing on their legal obligations and responsibilities under company and charity law.

Risk management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems help reduce the exposure to risks.

Public Benefit

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2022

Objectives and activities

The charity's objects are to promote the physical and mental health of post-natal women and their families through the provision of support and practical advice.

Activities

We have continued to provide a wide range of services, activities and practical support. We have increased the frequency and range of group activities, due to demand. These include mother and baby events, music time, swimming and social groups. We have introduced 'Mums' Academy' - an education project designed to teach essential parenting, life and baby care skills.

We continued to provide befriending, mentoring, listening ear and signposting services to individuals. Our family liaison officer team has grown both in size of the team and via professional development thanks to training and mentoring. We have increased our network of partner organisations and enhanced mutual referral pathways.

Our community kitchen is delivering a high quality service, managed by our community kitchen coordinator. Under her expert guidance and superb culinary talent, a rotation of volunteers produce high quality and nutritious meals in a professional kitchen. These are delivered to mothers and their families in need of support. The kitchen also supplies refreshments for our events.

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2022

Achievements and performance

We reached over 300 families via our various channels of support and programming during the past year. Our community kitchen reached a milestone of 5000 meals prepared. Our work has been recognised by a variety of funders, including grant makers such as The National Lottery Community Fund and Barnet Together, as well as trusts from within the Jewish community, including Jewish Child's Day and Shores Charitable Trust. This indicates a good quality of work and our relevance to current priorities in the charitable sector.

We have continued to improve our infrastructure by developing our processes and policies. We have maintained training courses and supervision for our volunteers.

Feedback from beneficiaries is overwhelmingly positive, indicating an overall high quality of service. As one mother said, our family liaison officer service was 'a practical and emotional support that I wouldn't have survived without'. Another said of our wider services, 'you made me feel cared for and connected me with a community of mothers.' We are proud to create an empowering circle of giving - including volunteers who have previously used the services. One of our kitchen volunteers said, 'it was a chance to give back. We (the volunteers) laugh together, we cry together, we share our stories. I have made friends for life.'

We have received positive feedback from repeat funders, who are satisfied with the work we are carrying out. The support of community partners has been transformative. Mill Hill United Synagogue, from whom we lease kitchen facilities, have been exceptionally accommodating and supportive. The team at OneStonegrove Community Centre have made Mother to Mother feel extremely at home and been generous with facility provision.

Volunteers continue to play a large role in our work. Their commitment and dedication is invaluable and appreciated. Their contribution spans areas including administration, logistics, events, food preparation, strategy and service delivery.

The trustees would like to thank all of our funders and supporters who have made this work possible over the past year.

Targets

In 2022/23, our aim is to continue to provide a high quality of service provision. We aim to recruit and train a new cohort of family liaison officer volunteers. We aim to continue fundraising activities to further diversify our funding and ensure sustainability of the charity.

Reserves policy

The trustees aim is to hold free reserves at a level of at least three months running costs.

Financial review

As at 30 September 2022, the charity held free reserves of £4,714. This was considered acceptable as there was a fundraising campaign planned for October 2022, in style of a previous initiative which had been successful. This campaign was successful in raising funds to cover future running costs.

Small company provisions

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

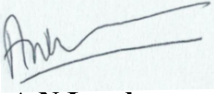
Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2022

The trustees' annual report was approved on 31 May 2023 and signed on behalf of the board of trustees by:



A N Landau
Trustee

Mother to Mother Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mother to Mother Limited

Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of Mother to Mother Limited ('the charity') for the year ended 30 September 2022.

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.

DocuSigned by:



BC6977A458CD499...
David Goldberg, FCA DChA
Independent Examiner

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

31 May 2023

Mother to Mother Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 September 2022

		2022	2021
	Unrestricted	Restricted	Total funds
	funds	funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	5	34,560	6,483
		<u>34,560</u>	<u>41,043</u>
Total income		<u>34,560</u>	<u>41,043</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	6	13,015	–
Expenditure on charitable activities	7,8	92,653	9,178
		<u>105,668</u>	<u>101,831</u>
Total expenditure		<u>105,668</u>	<u>114,846</u>
Net (expenditure)/income and net movement in funds			
		<u>(71,108)</u>	<u>(2,695)</u>
Reconciliation of funds			
Total funds brought forward		75,822	2,695
		<u>4,714</u>	<u>–</u>
Total funds carried forward		<u>4,714</u>	<u>78,517</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 8 to 14 form part of these financial statements.

Mother to Mother Limited
Company Limited by Guarantee
Statement of Financial Position
30 September 2022

	Note	2022 £	2021 £
Current assets			
Debtors	12	621	–
Cash at bank and in hand		10,849	85,638
		<u>11,470</u>	<u>85,638</u>
Creditors: amounts falling due within one year	13	6,756	7,121
Net current assets		<u>4,714</u>	<u>78,517</u>
Total assets less current liabilities		<u>4,714</u>	<u>78,517</u>
Net assets		<u>4,714</u>	<u>78,517</u>
Funds of the charity			
Restricted funds		–	2,695
Unrestricted funds		4,714	75,822
Total charity funds	15	<u>4,714</u>	<u>78,517</u>

For the year ending 30 September 2022 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 31 May 2023, and are signed on behalf of the board by:



A N Landau
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 September 2022

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 62 Hillside Gardens, Edgware, HA8 8HD.

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, 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.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

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.

Mother to Mother Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 2022**

3. Accounting policies *(continued)***Incoming resources**

All income is 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.

interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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 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.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Mother to Mother Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 2022****3. Accounting policies** *(continued)***Defined contribution plans** *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of each trustee in the event of winding up is limited to £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	34,560	–	34,560
Grants			
Grants receivable	–	6,483	6,483
	<u>34,560</u>	<u>6,483</u>	<u>41,043</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	96,191	–	96,191
Grants			
Grants receivable	–	18,483	18,483
	<u>96,191</u>	<u>18,483</u>	<u>114,674</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies				
- Donations	<u>13,015</u>	<u>13,015</u>	<u>5,960</u>	<u>5,960</u>

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Post-natal support service	87,364	9,178	96,542
Support costs	5,289	–	5,289
	<u>92,653</u>	<u>9,178</u>	<u>101,831</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Post-natal support service	11,425	34,125	45,550
Support costs	4,261	–	4,261
	<u>15,686</u>	<u>34,125</u>	<u>49,811</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Post-natal support service	96,542	–	96,542	45,550
Governance costs	–	5,289	5,289	4,261
	<u>96,542</u>	<u>5,289</u>	<u>101,831</u>	<u>49,811</u>

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,800</u>	<u>1,800</u>

10. Staff costs

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

	2022 £	2021 £
Wages and salaries	30,543	16,935
Employer contributions to pension plans	497	216
	<u>31,040</u>	<u>17,151</u>

Mother to Mother Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 2022****10. Staff costs** *(continued)*

The average head count of employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

There was no remuneration paid to the Trustees. The charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

12. Debtors

	2022	2021
	£	£
Other debtors	<u>621</u>	<u>–</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,312	1,858
Accruals and deferred income	2,400	1,800
Social security and other taxes	–	435
Other creditors	1,044	3,028
	<u>6,756</u>	<u>7,121</u>

14. Pensions and other post retirement benefits**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £497 (2021: £216).

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021	Income	Expenditure	At 30 September 2022
	£	£	£	£
General funds	<u>75,822</u>	<u>34,560</u>	<u>(105,668)</u>	<u>4,714</u>

	At 1 October 2020	Income	Expenditure	At 30 September 2021
	£	£	£	£
General funds	<u>1,277</u>	<u>96,191</u>	<u>(21,646)</u>	<u>75,822</u>

Restricted funds

	At 1 October 2021	Income	Expenditure	At 30 September 2022
	£	£	£	£
Restricted Fund	<u>2,695</u>	<u>6,483</u>	<u>(9,178)</u>	<u>–</u>

	At 1 October 2020	Income	Expenditure	At 30 September 2021
	£	£	£	£
Restricted Fund	<u>18,337</u>	<u>18,483</u>	<u>(34,125)</u>	<u>2,695</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	11,470	–	11,470
Creditors less than 1 year	<u>(6,756)</u>	<u>–</u>	<u>(6,756)</u>
Net assets	<u>4,714</u>	<u>–</u>	<u>4,714</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	82,943	2,695	85,638
Creditors less than 1 year	<u>(7,121)</u>	<u>–</u>	<u>(7,121)</u>
Net assets	<u>75,822</u>	<u>2,695</u>	<u>78,517</u>

Mother to Mother Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

17. Related parties

Donations received include £150 from related parties during the financial period.

No other transactions with related parties were undertaken such as are required to be disclosed.

MOTHER TO MOTHER LIMITED

England & Wales - Charity number 1180535

Accounts

COMPANY REGISTRATION NUMBER: 10989018
CHARITY REGISTRATION NUMBER: 1180535

Mother to Mother Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2021

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Mother to Mother Limited
Company Limited by Guarantee
Financial Statements
Year ended 30 September 2021

	Pages
Trustees' annual report (incorporating the director's report)	1 to 3
Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	7 to 12

Mother to Mother Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 September 2021

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 30 September 2021.

Reference and administrative details

Registered charity name	Mother to Mother Limited
Charity registration number	1180535
Company registration number	10989018
Principal office and registered office	62 Hillside Gardens Edgware HA8 8HD
The trustees	A N Landau S N Jackson J H Morhaim
Company secretary	B Landau
Independent examiner	Cohen Arnold New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Legal Status

The Charity was incorporated on 29 September 2017 and is governed by its Memorandum and Articles of Association.

Management

The Charity is run by the trustees who all act on a voluntary basis.

Trustees appointment, induction and training

Trustees are appointed according to the Articles of Association. New trustees undergo a briefing on their legal obligations and responsibilities under company and charity law.

Risk management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems help reduce the exposure to risks.

Public Benefit

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2021

Objectives and activities

The charity's objects are to promote the physical and mental health of post-natal women and their families through the provision of support and practical advice.

Activities

We have continued to provide a wide range of services, activities and practical support. Notably, we transitioned effectively back to face-to-face activities following Covid lockdowns. This move was in line with government guidelines of the day and supported by organisation-specific policies established by our medical advisor.

We have increased the frequency and range of group activities, due to demand. Our mother and baby mornings now run weekly during term time. These include an advice service, music time and Mums' cafe. We have introduced swimming lessons and social events.

We continued to provide befriending, mentoring, listening ear and signposting services to individuals. Our family liaison officer team, who provide this service, moved back to face-to-face support.

We opened our community kitchen. We introduced a community kitchen manager to our staff team. Under her expert guidance and superb culinary talent, a rotation of volunteers produce high quality and nutritious meals in a professional kitchen. These are delivered to mothers and their families in need of support. The kitchen also supplies refreshments for our events.

Achievements and performance

We reached over 200 families via our various channels of support and programming during the past year. Our work has been recognised by a variety of funders, including grant makers such as The National Lottery and Barnet Together, as well as trusts from within the Jewish community, including Jewish Child's Day and Shoresh Charitable Trust, indicating a good quality of work and our relevance to current priorities in the charitable sector. We have continued to improve our infrastructure by developing our processes and policies. We have maintained training courses and supervision for our volunteers.

Feedback from beneficiaries is overwhelmingly positive, indicating an overall high quality of service. As one mother said, our family liaison officer service was 'a lifeline, which helped me to get through a dark time'. Our events are likewise very popular. 97% of surveyed attendees said they would definitely attend again. Events contribute successfully to improved wellbeing - 90% said activities gave them the opportunity for self-care which they wouldn't otherwise have accessed. Group services also reduce loneliness and isolation - 100% of those surveyed who attend regularly said they have made new friends. Services contribute to better health outcomes for mothers and their babies - 92% who received baby care advice found the service 'good' or 'excellent'.

We have received positive feedback from repeat funders, who are satisfied with the work we are carrying out.

The support of community partners has been transformative. Mill Hill United Synagogue, from whom we lease kitchen facilities, have been exceptionally accommodating and supportive. The team at OneStonegrove Community Centre have made Mother to Mother feel extremely at home and been generous with facility provision.

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2021

Volunteers continue to play a large role in our work. Their commitment and dedication is invaluable and appreciated. Their contribution spans areas including administration, logistics, events, food preparation, strategy and service delivery.

2021 was a milestone year in many respects - our first crowdfunding campaign raised a total of £112,000 in donations and pledges. We are grateful to the numerous individuals who gave of their time and networks to fundraise. We are grateful to our match funders and private donors. Most of all, it was wonderful to see the community standing behind the organisation.

The trustees would like to thank all of our funders and supporters who have made this work possible over the past year.

Targets

In 2021/22, our aim is to continue to provide a high quality of service provision. We aim to recruit and train a new cohort of family liaison officer volunteers. We aim to continue fundraising activities to further diversify our funding streams and ensure sustainability of the charity.

Financial review

As 30 September 2021 the charity had £75,822 unrestricted funds and £2,695 restricted funds. The restricted funds are available to be spent on the charity's main activities and the trustees therefore believe that the current level of reserves is adequate.

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 24 June 2022 and signed on behalf of the board of trustees by:



A N Landau
Trustee

Mother to Mother Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mother to Mother Limited

Year ended 30 September 2021

I report to the trustees on my examination of the financial statements of Mother to Mother Limited ('the charity') for the year ended 30 September 2021.

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').

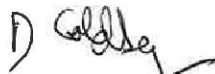
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



David Goldberg, FCA DChA

Cohen Arnold

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

24 June 2022

Mother to Mother Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 September 2021

		2021		2020	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	96,191	18,483	114,674	39,193
Total income		<u>96,191</u>	<u>18,483</u>	<u>114,674</u>	<u>39,193</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	5,960	—	5,960	—
Expenditure on charitable activities	7,8	15,686	34,125	49,811	20,281
Total expenditure		<u>21,646</u>	<u>34,125</u>	<u>55,771</u>	<u>20,281</u>
Net income and net movement in funds		<u>74,545</u>	<u>(15,642)</u>	<u>58,903</u>	<u>18,912</u>
Reconciliation of funds					
Total funds brought forward		1,277	18,337	19,614	702
Total funds carried forward		<u>75,822</u>	<u>2,695</u>	<u>78,517</u>	<u>19,614</u>

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

Mother to Mother Limited
Company Limited by Guarantee
Statement of Financial Position
30 September 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		85,638	23,601
Creditors: amounts falling due within one year	12	<u>7,121</u>	<u>3,987</u>
Net current assets		<u>78,517</u>	<u>19,614</u>
Total assets less current liabilities		<u>78,517</u>	<u>19,614</u>
Net assets		<u>78,517</u>	<u>19,614</u>
Funds of the charity			
Restricted funds		2,695	18,337
Unrestricted funds		<u>75,822</u>	<u>1,277</u>
Total charity funds	14	<u>78,517</u>	<u>19,614</u>

For the year ending 30 September 2021 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 24 June 2022, and are signed on behalf of the board by:



A N Landau
Trustee

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

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 September 2021

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 62 Hillside Gardens, Edgware, HA8 8HD.

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, 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.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

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.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2021

3. Accounting policies *(continued)*

Incoming resources

All income is 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.

interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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 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.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2021

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of each trustee in the event of winding up is limited to £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	96,191	–	96,191
Grants			
Grants receivable	–	18,483	18,483
	<u>96,191</u>	<u>18,483</u>	<u>114,674</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	2,693	–	2,693
Grants			
Grants receivable	–	36,500	36,500
	<u>2,693</u>	<u>36,500</u>	<u>39,193</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies				
- Donations	5,960	5,960	–	–
	<u>5,960</u>	<u>5,960</u>	<u>–</u>	<u>–</u>

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Post-natal support service	11,425	34,125	45,550
Support costs	4,261	–	4,261
	<u>15,686</u>	<u>34,125</u>	<u>49,811</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Post-natal support service	500	18,163	18,663
Support costs	1,618	–	1,618
	<u>2,118</u>	<u>18,163</u>	<u>20,281</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Post-natal support service	45,550	–	45,550	18,663
Governance costs	–	4,261	4,261	1,618
	<u>45,550</u>	<u>4,261</u>	<u>49,811</u>	<u>20,281</u>

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,800</u>	<u>1,440</u>

10. Staff costs

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

	2021 £	2020 £
Wages and salaries	16,935	2,434
Social security costs	–	51
Employer contributions to pension plans	216	–
	<u>17,151</u>	<u>2,485</u>

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2021

10. Staff costs *(continued)*

The average number of employees during the year was as follows:

	2021	2020
	No.	No.
Number of staff	<u>2</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

There was no remuneration paid to the Trustees. The charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,858	467
Accruals and deferred income	1,800	1,440
Social security and other taxes	435	308
Other creditors	<u>3,028</u>	<u>1,772</u>
	<u>7,121</u>	<u>3,987</u>

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £216 (2020: £Nil).

14. Analysis of charitable funds

Unrestricted funds

	At 1 October			At
	2020	Income	Expenditure	30 September
	£	£	£	2021
	£	£	£	£
General funds	<u>1,277</u>	<u>96,191</u>	<u>(21,646)</u>	<u>75,822</u>
	At 1 October			At
	2019	Income	Expenditure	30 September
	£	£	£	2020
	£	£	£	£
General funds	<u>702</u>	<u>2,693</u>	<u>(2,118)</u>	<u>1,277</u>

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2021

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 October 2020	Income	Expenditure	At 30 September 2021
	£	£	£	£
Restricted Fund	<u>18,337</u>	<u>18,483</u>	<u>(34,125)</u>	<u>2,695</u>

	At 1 October 2019	Income	Expenditure	At 30 September 2020
	£	£	£	£
Restricted Fund	<u>–</u>	<u>36,500</u>	<u>(18,163)</u>	<u>18,337</u>

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	82,943	2,695	85,638
Creditors less than 1 year	<u>(7,121)</u>	<u>–</u>	<u>(7,121)</u>
Net assets	<u>75,822</u>	<u>2,695</u>	<u>78,517</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Current assets	5,264	18,337	23,601
Creditors less than 1 year	<u>(3,987)</u>	<u>–</u>	<u>(3,987)</u>
Net assets	<u>1,277</u>	<u>18,337</u>	<u>19,614</u>

16. Related parties

No transactions with related parties were undertaken such as are required to be disclosed.

MOTHER TO MOTHER LIMITED

England & Wales - Charity number 1180535

Accounts

COMPANY REGISTRATION NUMBER: 10989018
CHARITY REGISTRATION NUMBER: 1180535

Mother to Mother Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2020

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Mother to Mother Limited
Company Limited by Guarantee
Financial Statements
Year ended 30 September 2020

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Statement of financial activities (including income and expenditure account)	4
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Mother to Mother Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 September 2020

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 30 September 2020.

Reference and administrative details

Registered charity name Mother to Mother Limited

Charity registration number 1180535

Company registration number 10989018

Principal office and registered office 62 Hillside Gardens
Edgware
HA8 8HD

The trustees A N Landau
S N Jackson
J H Morhaim

Company secretary B Landau

Independent examiner Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Structure, governance and management

Legal Status

The Charity was incorporated on 29 September 2017 and is governed by its Memorandum and Articles of Association.

Management

The Charity is run by the trustees who all act on a voluntary basis.

Trustees appointment, induction and training

Trustees are appointed according to the Articles of Association. New trustees undergo a briefing on their legal obligations and responsibilities under company and charity law.

Risk management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems help reduce the exposure to risks.

Public Benefit

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Mother to Mother Limited

Company Limited by Guarantee

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

Year ended 30 September 2020

Objectives and activities

The charity's objects are to promote the physical and mental health of post-natal women and their families through the provision of support and practical advice.

Activities

We have expanded and improved our range of activities over the past year, particularly in response to the Covid-19 crisis. The mother and baby social groups and baby weigh-in sessions continued to be popular but were suspended in March 2020. In their place we introduced a host of innovative remote activities, including doorstep delivery of baby scales, video consults with an expert paediatric nurse about baby care, mother and baby music groups over zoom, and a series of activities and groups for mothers during the evenings, also over zoom. We continued to provide befriending, mentoring and listening ear services, via the phone instead of face-to-face.

Achievements and performance

We reached over 200 families via our various channels of support and programming during the past year. We have also had our work recognised by a variety of funders, including grant makers such as The London Community Response Fund and Barnet Community Response Fund as well as trusts from within the Jewish community including the Delapage Trust and Shores Charitable Trust, indicating a good quality of work and our relevance to current priorities in the charitable sector. We improved our infrastructure by developing our processes and policies, as well as by creating the new position of office and events manager. We trained a new cohort of volunteers to undertake listening ear services.

We received a high level of positive feedback from our beneficiaries, indicating an overall high quality of service. We have likewise had positive feedback from repeat funders, who are satisfied with the work we are carrying out.

Targets

In 2020/21, we aim to diversify our fundraising strategy to include a higher level of community fundraising. We plan to improve and develop our publicity channels to raise awareness of what we do and how to access the services. We plan to further develop infrastructure and policies to support our continued growth. We plan to open a community kitchen project so that we can provide cooked food for the families we support at better value for money (thereby maximising charitable funds), with healthier menus and, by utilising a rota of volunteers to assist with the project, with the goal of maintaining our grassroots feel and keeping the community actively involved in what we do.

The trustees are pleased to report that at the time of writing, some of these targets have already been achieved

Financial review

As at 30 September 2020 the charity had £1,277 unrestricted funds and £18,337 restricted funds. The restricted funds are available to be spent on the charity's main activities and the trustees therefore believe that the current level of reserves is adequate.

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 24 June 2021 and signed on behalf of the board of trustees by:

A N Landau
Trustee



Mother to Mother Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mother to Mother Limited

Year ended 30 September 2020

I report to the trustees on my examination of the financial statements of Mother to Mother Limited ('the charity') for the year ended 30 September 2020.

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.



David Goldberg, FCA DChA

Cohen Arnold

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

24 June 2021

Mother to Mother Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 September 2020

		2020		2019	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	2,693	36,500	39,193	3,098
Investment income	6	—	—	—	1
Total income		<u>2,693</u>	<u>36,500</u>	<u>39,193</u>	<u>3,099</u>
Expenditure					
Expenditure on charitable activities	7,8	2,118	18,163	20,281	11,539
Total expenditure		<u>2,118</u>	<u>18,163</u>	<u>20,281</u>	<u>11,539</u>
Net income/(expenditure) and net movement in funds					
		<u>575</u>	<u>18,337</u>	<u>18,912</u>	<u>(8,440)</u>
Reconciliation of funds					
Total funds brought forward		702	—	702	9,142
Total funds carried forward		<u>1,277</u>	<u>18,337</u>	<u>19,614</u>	<u>702</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 6 to 10 form part of these financial statements.

Mother to Mother Limited
Company Limited by Guarantee
Statement of Financial Position
30 September 2020

	Note	2020 £	2019 £
Current assets			
Cash at bank and in hand		23,601	2,530
Creditors: amounts falling due within one year	12	<u>3,987</u>	<u>1,828</u>
Net current assets		<u>19,614</u>	<u>702</u>
Total assets less current liabilities		<u>19,614</u>	<u>702</u>
Net assets		<u>19,614</u>	<u>702</u>
Funds of the charity			
Restricted funds		18,337	—
Unrestricted funds		<u>1,277</u>	<u>702</u>
Total charity funds	13	<u>19,614</u>	<u>702</u>


For the year ending 30 September 2020 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 24 June 2021, and are signed on behalf of the board by:


A N Landau
Trustee

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 September 2020

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 62 Hillside Gardens, Edgware, HA8 8HD.

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, 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.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

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.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2020

3. Accounting policies *(continued)*

Incoming resources

All income is 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.

interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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 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.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The liability of each trustee in the event of winding up is limited to £10.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2020

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	2,693	–	2,693
Grants			
Grants receivable	–	36,500	36,500
	<u>2,693</u>	<u>36,500</u>	<u>39,193</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	3,098	–	3,098
Grants			
Grants receivable	–	–	–
	<u>3,098</u>	<u>–</u>	<u>3,098</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	–	–	1	1

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Post-natal support service	500	18,163	18,663
Support costs	1,618	–	1,618
	<u>2,118</u>	<u>18,163</u>	<u>20,281</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Post-natal support service	9,614	–	9,614
Support costs	1,925	–	1,925
	<u>11,539</u>	<u>–</u>	<u>11,539</u>

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2020

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Post-natal support service	18,663	–	18,663	9,614
Governance costs	–	1,618	1,618	1,925
	<u>18,663</u>	<u>1,618</u>	<u>20,281</u>	<u>11,539</u>

9. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>–</u>

10. Staff costs

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

	2020	2019
	£	£
Wages and salaries	2,434	–
Social security costs	51	–
	<u>2,485</u>	<u>–</u>

The average number of employees during the year is analysed as follows:

	2020	2019
	No.	No.
Staff	<u>1</u>	<u>–</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

There was no remuneration paid to the Trustees. The charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

Mother to Mother Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2020

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	467	–
Accruals and deferred income	1,440	900
Social security and other taxes	308	–
Other creditors	<u>1,772</u>	<u>928</u>
	<u>3,987</u>	<u>1,828</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 Oct 2019	Income	Expenditure	At 30 Sep 2020
	£	£	£	£
General funds	<u>702</u>	<u>2,693</u>	<u>(2,118)</u>	<u>1,277</u>

	At 1 Oct 2018	Income	Expenditure	At 30 Sep 2019
	£	£	£	£
General funds	<u>9,142</u>	<u>3,099</u>	<u>(11,539)</u>	<u>702</u>

Restricted funds

	At 1 Oct 2019	Income	Expenditure	At 30 Sep 2020
	£	£	£	£
Restricted Fund	<u>–</u>	<u>36,500</u>	<u>(18,163)</u>	<u>18,337</u>

	At 1 Oct 2018	Income	Expenditure	At 30 Sep 2019
	£	£	£	£
Restricted Fund	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Current assets	5,264	18,337	23,601
Creditors less than 1 year	<u>(3,987)</u>	<u>–</u>	<u>(3,987)</u>
Net assets	<u>1,277</u>	<u>18,337</u>	<u>19,614</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Current assets	2,530	–	2,530
Creditors less than 1 year	<u>(1,828)</u>	<u>–</u>	<u>(1,828)</u>
Net assets	<u>702</u>	<u>–</u>	<u>702</u>