

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 Shores 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').

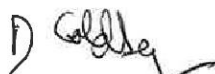
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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	<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 30 September
	2020	Income	Expenditure	2021
	£	£	£	£
General funds	<u>1,277</u>	<u>96,191</u>	<u>(21,646)</u>	<u>75,822</u>

	At 1 October			At 30 September
	2019	Income	Expenditure	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.