

**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**

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**Mother to Mother Limited****Company Limited by Guarantee****Trustees' Annual Report (Incorporating the Director's Report)****Year ended 30 September 2022**

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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**

<b>Registered charity name</b>	Mother to Mother Limited
<b>Charity registration number</b>	1180535
<b>Company registration number</b>	10989018
<b>Principal office and registered office</b>	62 Hillside Gardens Edgware HA8 8HD
<b>The trustees</b>	A N Landau S N Jackson J H Morhaim
<b>Company secretary</b>	B Landau
<b>Independent examiner</b>	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**

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**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**

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**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.

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**Mother to Mother Limited**

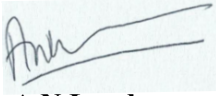
**Company Limited by Guarantee**

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

**Year ended 30 September 2022**

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

A handwritten signature in blue ink, appearing to read 'A N Landau', is written over a light blue rectangular background.

**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**

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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**

			<b>2022</b>		2021
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>5</b>	34,560	6,483	41,043	114,674
<b>Total income</b>		<u>34,560</u>	<u>6,483</u>	<u>41,043</u>	<u>114,674</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	<b>6</b>	13,015	–	13,015	5,960
Expenditure on charitable activities	<b>7,8</b>	92,653	9,178	101,831	49,811
<b>Total expenditure</b>		<u>105,668</u>	<u>9,178</u>	<u>114,846</u>	<u>55,771</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(71,108)</u>	<u>(2,695)</u>	<u>(73,803)</u>	<u>58,903</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		75,822	2,695	78,517	19,614
<b>Total funds carried forward</b>		<u>4,714</u>	<u>–</u>	<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 £
<b>Current assets</b>			
Debtors	12	621	–
Cash at bank and in hand		10,849	85,638
		<u>11,470</u>	<u>85,638</u>
<b>Creditors: amounts falling due within one year</b>	13	6,756	7,121
<b>Net current assets</b>		<u>4,714</u>	<u>78,517</u>
<b>Total assets less current liabilities</b>		<u>4,714</u>	<u>78,517</u>
<b>Net assets</b>		<u>4,714</u>	<u>78,517</u>
<b>Funds of the charity</b>			
Restricted funds		–	2,695
Unrestricted funds		4,714	75,822
<b>Total charity funds</b>	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**

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**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**

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**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 £
<b>Donations</b>			
Donations	34,560	—	34,560
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	96,191	—	96,191
<b>Grants</b>			
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 £	<b>Total Funds 2022 £</b>
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 £	<b>Total Funds 2021 £</b>
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 £	<b>Total funds 2022 £</b>	<b>Total fund 2021 £</b>
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**

	<b>2022 £</b>	<b>2021 £</b>
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:

	<b>2022 £</b>	<b>2021 £</b>
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**

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**10. Staff costs** *(continued)*

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

	<b>2022</b>	2021
	<b>No.</b>	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**

	<b>2022</b>	2021
	<b>£</b>	£
Other debtors	<u>621</u>	<u>—</u>

**13. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	<b>£</b>	£
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>
<b>Net assets</b>	<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>
<b>Net assets</b>	<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**

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**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.