

COMPANY REGISTRATION NUMBER: 10989018
CHARITY REGISTRATION NUMBER: 1180535

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

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 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 Shores 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:

BC6077A4586D499
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
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	185,315	23,994	209,309	41,043
Total income		<u>185,315</u>	<u>23,994</u>	<u>209,309</u>	<u>41,043</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	16,162	–	16,162	13,015
Expenditure on charitable activities	7,8	127,836	21,404	149,240	101,831
Total expenditure		<u>143,998</u>	<u>21,404</u>	<u>165,402</u>	<u>114,846</u>
Net income/(expenditure) and net movement in funds		<u>41,317</u>	<u>2,590</u>	<u>43,907</u>	<u>(73,803)</u>
Reconciliation of funds					
Total funds brought forward		4,714	–	4,714	78,517
Total funds carried forward		<u>46,031</u>	<u>2,590</u>	<u>48,621</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
		57,068	11,470
Creditors: amounts falling due within one year	15	8,975	6,756
Net current assets		48,093	4,714
Total assets less current liabilities		48,621	4,714
Net assets		48,621	4,714
Funds of the charity			
Restricted funds		2,590	—
Unrestricted funds		46,031	4,714
Total charity funds	17	48,621	4,714

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:

 A N 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 directly	Support costs	Total funds 2023	Total fund 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	<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.