

COMPANY REGISTRATION NUMBER: 10989018
CHARITY REGISTRATION NUMBER: 1180535

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

COHEN ARNOLD
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New Burlington House
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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

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
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
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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
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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
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Notes to the Financial Statements *(continued)*
Year ended 30 September 2024

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
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
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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	<u>48,621</u>	<u>70,543</u>	<u>(117,841)</u>	<u>1,323</u>

	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>

Restricted funds

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

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

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	<u>(5,514)</u>	<u>—</u>	<u>(5,514)</u>
Net assets	<u>1,323</u>	<u>28,691</u>	<u>30,014</u>

	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>

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.