



Project MAMA

ACCOUNTS

Year ended 31st March 2023

Charity Number 1182112

Project MAMA
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

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Project MAMA

Legal and administrative information

YEAR ENDED 31 MARCH 2023

Status

Project MAMA is a Charitable Incorporated Organisation (CIO) granted charitable status on 19th February 2019.

Registered Charity Number: 1182112

Address: Unit 16 Easton Business Centre, Felix Road, Bristol BS5 0HE

Trustees: Trustees who served during the period and up to the date of this report were as follows:

Board of Trustees:

Catherine Jackson
Angela Conway
Asli Tatliadim, Chair
Heeral Dave, Treasurer
Ruth Whincop
Josephine Whitaker-Yilmaz
Julia Dixon-Barrow
Bethany Benedict

Bank:

Barclays Bank PLC,
55 Broadmead, Bristol BS1 3EA

Independent examiner:

A. C. Rodaway, FCA, BFP, DChA
HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

Project MAMA

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative information forms part of this report. These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

Objectives

To preserve and protect the physical and mental health of vulnerable women in the Bristol postcode area particularly, but not exclusively, migrants, through pregnancy, labour, childbirth, and early parenting by providing one-to-one support, advocacy, specialist information, referrals to partner agencies and peer support groups and other relevant activities as may be determined by the trustees.

For the purposes of this clause, we define 'vulnerable women' as *those with unstable/insecure immigration status and/or barriers to healthcare, survivors of sexual abuse, gender-based violence, exploitation or with poor mental health.*

A note on language: Throughout the text we refer to 'mama'. We use the word mama as it is recognisable to people from different cultural and language backgrounds to denote people who are pregnant or that have given birth.

Activities

1. Overview

This has been a year of great growth, development and change for Project MAMA. Following a season of rapid response and recovery with the Covid-19 pandemic, we have now taken time to look ahead and think strategically as an organisation. We have built on the success of our Mother Companions Project and MAMAHub weekly drop-in from the previous year and focussed on strengthening our policies and procedures to ensure that we are working as effectively and safely as possible.

Throughout the year, we have witnessed the effects of the increasingly hostile UK environment on the women we support. With an increased number of referrals, the complexity of issues the mamas are facing and carrying are certainly bringing a new challenge to their journeys through pregnancy and early parenthood. With a lack of adequate accommodation and significant isolation, many of the women we support are suffering from poor mental health. This can seriously impact their pregnancy, and in particular the risks of postnatal depression. With the understanding that asylum-seeking women are four times more likely to suffer from postnatal depression than other women in the UK (*Royal College of Obstetricians and Gynaecologists, 2015*) alongside numerous other mental health challenges, our team provides relevant signposting and supports mamas to access the numerous organisations in Bristol that work in partnership to provide the required support services.

Working closely and collaboratively with partner organisations in the third sector has been key to addressing the complexity of needs many of our clients face. We are now a member of the Bristol Refugee and Asylum seeker Partnership (BRASP), which has been instrumental in deepening the coordinated response to support migrated people in Bristol.

To respond to the increase in referrals and complexity of issues being disclosed, it was decided that the Client Coordinator would be promoted to a full-time role as Service Coordinator in order to increase our capacity as an organisation to respond to these increased pressures. This new role has more time to respond to the referrals we receive and take a lead on the signposting partnership work we do to increase

Project MAMA

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

the number of referrals that we can accept, but also to coordinate our work and ensure that we are continuously growing and adapting to what is truly needed by the mamas.

In February 2023 at the end of this reporting period, the CEO and Founder Fiona Mann stepped down. With the celebration of Project MAMA's fifth year the following month, it has opened up a time to reflect on what Fiona started and created, and the impact that Project MAMA has been able to make for so many mamas' pregnancies and early parenting journeys. We are proud to uphold the values that Fiona established of solidarity, radical nurturing, reinforcing resilience, cultivating community and championing cultural safety.

2. Mother Companions project (MC project)

Our core project provides one-to-one support, spanning pregnancy, labour and birth and the first 8 weeks of parenthood.

Our Mother Companions Project provides:

- **Emotional Support:** A space for expectant parents to unpack ideas, concerns and wishes around their upcoming birth. Our specialist volunteers listen, offer encouragement, reassurance and remain a consistent physical and nurturing presence throughout the perinatal period.
- **Physical Support:** Being on-call to attend a birth from 38 weeks (or earlier, if required). This support includes encouraging comfort measures (breath work, massage, relaxation), ensuring a mother has access to essential items, guidance with infant feeding and settling, and supporting access to community services.
- **Information Support:** Sharing information, explanations and non-medical advice, guidance on NHS care and signposting to partner agencies. Sharing information about the physiological side of birth if wanted and unpacking the procedures and systems involved within the NHS.
- **Advocacy:** Facilitating communication between women and care providers so that individuals can make informed and empowered choices; discussion of rights and entitlements in pregnancy; taking part in sector-wide meetings to share learnings and improve service provision.
- **Where relevant, support for a Mama's Partner:** Offering encouragement, reassurance and guidance on how to support the mother or birthing parent, their infant and themselves.

With the majority of referrals to Project MAMA coming from NHS services and in particular the local Midwife teams, it was clear Project MAMA is vital in ensuring holistic, wrap-around support to address the vital and unique issues the mamas we work with face.

- We continued to provide weekly support through Mother Companions from 30 weeks of pregnancy. In the earlier stages of pregnancy, we would normally check in monthly or more often, depending on individual circumstances.
- We use female, telephone interpreting services where needed.
- We continued to support clients during labour and childbirth in hospital.

As we develop our level of support and also come across mamas facing more complex issues, we have established greater training opportunities for our volunteer Mother Companions and staff team. Alongside

Project MAMA

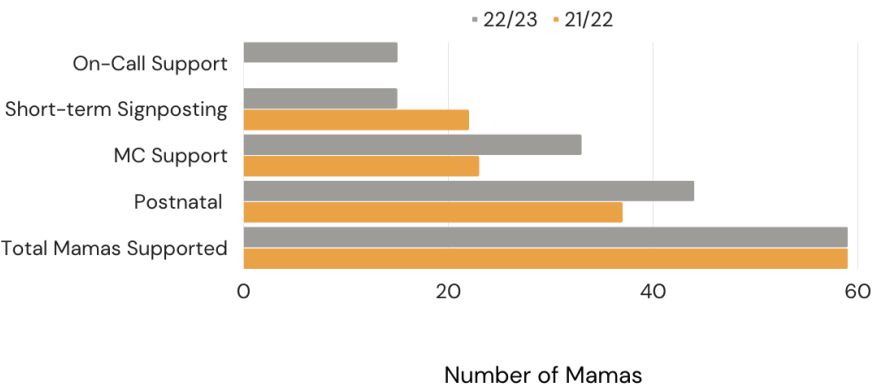
TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

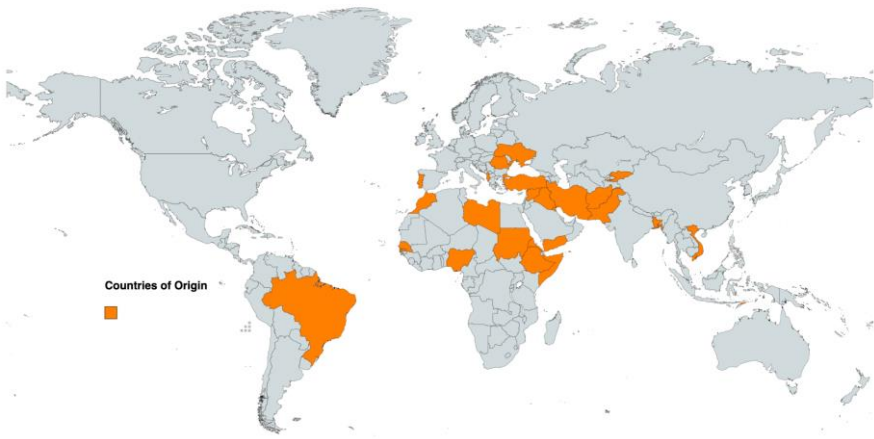
the in-house training we provide, we are developing opportunities for the Mother Companions themselves to contribute to shared learning sessions around their own specialities and existing knowledge. We have also scheduled sessions around pelvic health in partnership with a local Perinatal Pelvic Health NHS specialist and plan to provide training updates on the current political and legal environment regarding Refugees and Asylum seekers among others this coming year.

Performance & Achievements - Mother Companions Project

Within this reporting period Project MAMA received 76 referrals, from these we supported 59 mamas. We provided short-term signposting to 15 mamas, compared to 22 the previous year. We then supported 44 mamas with antenatal and postnatal support (compared with 37 the previous year) 15 of whom received on-call support throughout the birth and labour period.



From the group of mamas we supported this year, 9 had been or were experiencing sexual or gender-based violence and 8 mamas were survivors or potential survivors of trafficking and modern day slavery. Despite the serious challenges the mamas we support face, we continue to be in awe of the strength and resilience they exhibit daily. It is a privilege to stand alongside these Mamas.



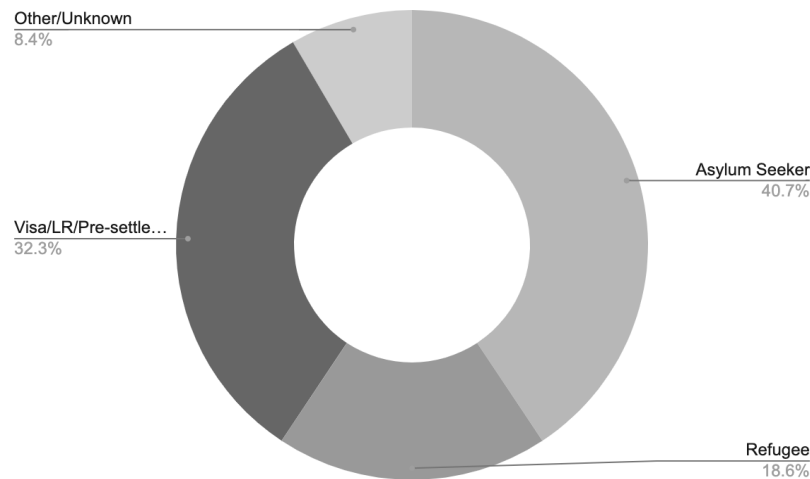
In this reporting period we have supported mamas from 25 countries, speaking over 23 different languages.

Project MAMA

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YEAR ENDED 31 MARCH 2023

Immigration Status:



Asylum Seeker	40.7%
Refugee	18.6%
Visa/LR/Pre-settled status	32.3%
Other/Unknown	8.4%

These statistics and numbers demonstrate the work we are doing with these mamas from all over the world, the time and care that our Mother Companions and staff team are pouring into their support, and some of the serious challenges that this group of women are facing as they approach pregnancy, birth and parenthood. However, further detail is required to explain the real impact of these figures. We are supporting mamas to enter into birth and labour with a greater understanding of what they can expect and what their rights are within these processes. That they can ask for interpreters and in-depth explanations for procedures so that they can give real, informed consent to what might be requested and that they feel in control and holding their own power as they make the choices that best suit their bodies and their babes.

We know that postnatal depression is more prevalent among refugees and asylum seekers in the UK (Asif et al., 2015) and that their babies are more likely to be stillborn or born prematurely, to have a low birth weight, or to have birth defects (Royal College of Obstetricians and Gynaecologists, 2015), but the impact of our work provides a community within the isolation of those early days. We offer support for a range of things in those first 8 weeks, from establishing feeding and sleep support to birth debriefs and doing the washing up. Our human response, bringing support, care, solidarity and community holds a greater long-term impact than any number can depict.

3. MAMAHub

Our MAMAHub, drop-in project, saw the highest attendance we have yet experienced in October 2022, reaching our maximum capacity of 12 mamas and their babes. It has continued to grow, and we have had to review our risk assessments and safety procedures to determine whether we could expand the maximum numbers of attendees if demand continues to increase.

Project MAMA

TRUSTEES' REPORT

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The majority of mamas that regularly attend MAMAHub do not attend other drop-in groups due to a range of barriers such as accessibility, language, childcare and more, but have fostered incredible community at MAMAHub through mutual languages less represented elsewhere (Sorani, Urdu/Hindi and Albanian). Many mamas attend regularly and have built friendships and rapport with each other. This is marked by mamas openly breastfeeding, removing hijabs and praying within the space. We also invite pregnant mamas to join MAMAHub if they would like, which means that some mamas can be constructing their own community and support network across a span of 2 and a half years at the weekly drop-in. Given the high levels of isolation and low mental health, this continuity of support and friendship can be life-changing.

Alongside this, we have started to receive more open constructive feedback around activities, food and the space in general which we are extremely grateful for and able to put into action for future sessions.

The sessions are managed by the Service Manager and the Hub Assistant and supported by 3-4 volunteers. From April 2022 to March 2023, 33 mamas and their babes attended MAMAHub, and activities/workshops offered included yoga, meditation, baking, card making, and nursery song singing sessions.

Within this reporting period:

- Number of Mamas attended: 33 Mamas
- Total Attendances in this reporting period: 262
- Highest number at 1 session: 12 Mamas

4. Organisational Development

The ongoing economic crisis alongside conflicts escalating globally, resulted in increased international migration which had a substantial impact on the capacity and work of Project MAMA. To accommodate these changes, investing in the organisation's infrastructure was a key priority throughout the year. This included investing in staffing, strategy work and new data and finance systems.

Staffing

- One of our key role changes this year was the creation of the Service Manager role. This role builds on the previous Client Coordinator position, but taking on the Designated Safeguarding Lead role and holding an amalgamation of the MAMAHub and Mother Companion Project coordination amongst a number of other responsibilities. This position has ensured the smooth continuity of service throughout the leadership changes this year.
- We have just recruited a Fundraising and Communications Coordinator who will start in July 2023. Our goal is to reduce the number of smaller, part-time positions and create a more consolidated core staff team. The focus of this role is to establish long-term, sustainable funding streams and to broaden the depth of our external presence and stakeholder relationships.

Strategic development

During this reporting period we began the process of developing a 3 year organisational strategy to ensure that we are planning and implementing the steps needed for the longevity and sustainability of our service, to look ahead and prepare for the next season. As part of this process we gathered direct feedback from mamas whom we had supported with our Mother Companions project, ensuring that we asked open

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questions with interpreters when required, to gather as much information from the mama's about their experience with Project MAMA as possible. We also set up a focus group, to gather a group of women to directly feed into our future strategy and ran surveys with various Project MAMA stakeholders. These included funders as well as local partner and referral organisations. This feedback and information gathering exercise has founded the beginnings of our monitoring and evaluation framework which will be established further in 2023/2024.

We have identified the need for this to be a season of strengthening organisational structures and procedures and ensuring that the service we are offering is as efficient and sustainable as possible to offer the continuity and security of care and support that the Mamas we support rarely find in other organisations they are involved with. As a result, whilst actioning the consolidation work from the existing strategy, we are now preparing the next steps of evaluation to determine where there is demand for more support and what we can be doing to respond to these needs.

QUOTES AND TESTIMONIES

"[They] made me feel very safe and confidence that I could do what was before me and that I am never alone. They told me I could call any time of the day or night and they would be there for me. They were both there for me, they did all they promised and more. They consoled, they comforted, they listened, they helped and they supported me in any way and all ways I needed them to [...]. They were present at the hospital, they pulled together my hospital dos and don't. They makes sure my wish and needs are meant and respect and they were there all the way to help. When my baby came, they [...] taught me to support him, to hold him, taught me not to be afraid, told me my best was good enough and my instinct as a mother is 100 perfect. They will educate me but never force any of their knowledge on me but allow me to understand and consider and then if I want it, make use of it. [...] [W]e are thriving so beautifully. Till today, I still feel they aren't humans. Humans don't do that much for another. I am writing this to appreciate this two amazing soul that did so much beauty and wonderful things for me and my son.

"I met Project MAMA 3 months before I had my daughter. They really prepared me well and I think that's why my body was already prepared and it was ready when I gave birth. I felt very strong because I had somebody to keep on encouraging me."

"No matter how caring and kind I tried to be as a midwife I knew I could never be the trusted partner, family member or friend that can be 'with the woman' during her birth as I was always seen as medical staff. I found it very distressing if a woman had no such person with her as I could feel that a fundamental human need was unmet. And sadly there was nothing I could do about it." - Peggy, retired NHS midwife and has been one of our dedicated volunteer Mother Companions since our inception.

Case Studies

Q experiences complex vulnerabilities and experienced traumatic sexual abuse last year. The Specialist Perinatal Mental Health team shared their assessment with PM and highlighted the specific importance of clear communication, via an interpreter, throughout the time Q is in hospital to reduce the amount of re-traumatisation, which may be triggered due to lack of control during examinations and delivery. Q expressed feeling unsure of what is going to happen when she goes into hospital and was unclear of the options she has around birth.

MCs worked alongside Q to build a robust birth plan, including her preferences around vaginal examination, pain relief, interventions and induction. With the support of MC's during appointments at the hospital and IOL being offered, Q has confidently been clear on her preferences and consistently exhibited being aware

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YEAR ENDED 31 MARCH 2023

of her rights to choice throughout her pregnancy and labour.

PUBLIC BENEFIT

The Trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission for England and Wales.

FINANCIAL REVIEW

The total income for 1st April 2022 to 31st March 2023 was **£222,465**. This shows an increase of **26%** compared to the previous year **£176,205**. Total funds brought forward at 1st April 2022 were **£129,521** and total funds carried forward is **£151,407**, of which **£70,856** are restricted (2022: £21,188). Within this reporting period, the largest proportion of income, **£165,890**, came from grant funding, with the rest coming from individual donations and community organisations **£50,951**, alongside Gift Aid refunds. All funding received has enabled service delivery and organisational running to provide vital support for our clients.

The expenditure over this period was **£200,579**, with an increase in expenditure of **47%** compared to the previous year **£136,206** due to staff growth and organisational development. We have also felt the impact of the increased cost of living on our regular expenditure such as rent and utilities.

The financial support we have received throughout the year continued to show that both funders and individual donors recognise the importance of Project MAMA's work. We are incredibly grateful to all donors who have supported us.

Reserves Policy disclosure for the 2022-23 Trustees' Annual Report

The charity's reserves policy aims to cover operating and essential costs of the charity for a set number of four months, in an attempt to safeguard services and staff against financial difficulties arising at short notice. The reserves policy is reviewed annually, with the relevant free reserves target being calculated based upon the approved budgeted expenditure for the following year.

Essential operational spend includes:

- Salary costs
- Interpreter costs
- MAMAHub activity costs
- Premises costs and administrative costs (e.g. rent, utilities, bills)
- Finance support fees (e.g. bookkeeping and management reporting)
- Accountancy and Independent Examination fees

For the current financial year, 2023/2024, our free reserves level is calculated to be £62,038.

PLANS FOR THE FUTURE

We will be developing a longer-term organisational and service strategy which will outline the areas that will be invested in and developed further.

In order to complete this process, however, and as an intentional element of our Monitoring and Evaluation

Project MAMA

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

Framework, we are hoping to establish an Advisory Group with sub-focus groups which will be held in their attendees' first languages. We are still very much in the planning phase, but we are looking forward to seeing how it develops once the mamas are self-appointed, meeting regularly, and able to take the lead on this project. Our focus for all that we do in the future is that it is ultimately led by the women we support. Whether that be via focus groups, feedback surveys and our Advisory Group leads, or more ideally by bringing those whom we have supported in the past into the staff and volunteer teams.

Other key priorities for the year ahead include:

- Establishing a clear and effective monitoring and evaluation framework. Work is underway but we hope to develop and fine-tune this.
- Diversifying our volunteer and staff base and investigating continued ways of embedding cultural safety into our practise.
- Establish a 3-5 year fundraising strategy.
- Continue tailoring our support to client needs.
- Increase numbers of mothers and birthing people attending MAMAHub, specifically reaching more people who have not been supported through our Mother Companions project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Project MAMA is registered as a Charitable Incorporated Organisation (CIO). It is governed by a Constitution of a Charitable Incorporated Organisation.

The board has final legal authority and is responsible for overseeing the operation of the entire charity and its activities. Trustees are recruited through public advertising and through existing networks of the board and CEO. Trustees, including Chair and Treasurer, are appointed for a term of three years by a resolution passed at a properly convened Trustee meeting. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The board meets every 8 weeks to discuss key matters such as finances, policy, staff and key operational matters and development. In addition, the newly formed Finance Sub-Committee came into effect, meeting ahead of each trustee meeting to add greater insight.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP 2019 (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


Project MAMA
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Independent examiner
Mr Adrian Rodaway FCA, BFP, DChA of HPH, Chartered Accountants was appointed Independent Examiner to the charity during the year.

27 October 2023 | 10:13 BST

Approved by the board of Trustees on and signed on their behalf by:


.....

Catherine Jackson (Chair)


.....

Heeral Dave (Treasurer)

Project MAMA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2023

I report to the Trustees on my examination of the accounts of Project MAMA for the year ended 31 March 2023.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Adrian Rodaway
.....
Mr Adrian Rodaway FCA, BFP, DChA

HPH Chartered Accountants
54 Bootham, York, YO30 7XZ

27 October 2023 | 10:14 BST
Date

PROJECT MAMA**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2023**

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	2	76,201	142,697	218,898	176,090
Trading activities		377	-	377	106
Investments	3	432	-	432	9
Other	4	2,758	-	2,758	-
Total Income		79,768	142,697	222,465	176,205
Expenditure On:					
Raising funds	6	25,489	8,106	33,595	19,185
Charitable activities	7	80,432	84,923	165,355	116,232
Other	8	1,629	-	1,629	789
Total Expenditure		107,550	93,029	200,579	136,206
Net income		(27,782)	49,668	21,886	39,999
Net movement in funds		(27,782)	49,668	21,886	39,999
Total funds brought forward		108,333	21,188	129,521	89,522
Total funds carried forward		80,551	70,856	151,407	129,521

All of the activities of the charity are classed as continuing

The notes on pages 16 to 24 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

PROJECT MAMA**BALANCE SHEET****YEAR ENDED 31 MARCH 2023**

		2023	2022
	Note	£	£
Fixed assets	13	1,718	1,967
Current assets			
Debtors	15	6,434	4,076
Cash at bank and in hand		145,524	126,585
<i>Total current assets</i>		151,958	130,661
Creditors : Amounts falling due within one year	16	(2,269)	(3,107)
<i>Net current assets or liabilities</i>		149,689	127,554
Total net assets or liabilities		151,407	129,521
The Funds of the Charity	17		
Restricted funds		70,856	21,188
Unrestricted funds			
<i>Designated funds</i>		-	-
<i>General funds</i>		80,551	108,333
		151,407	129,521

27 October 2023 | 08:47 BST

These financial statements were approved by the trustees on and are signed on their behalf by:



Heeral Dave

The notes on pages 16 to 24 form part of these financial statements

PROJECT MAMA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting Policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

The charity meets the definition of a public benefit entity as defined by FRS 102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to the accounts for previous years.

Fund accounting

Unrestricted Funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts ²	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Volunteer help	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

PROJECT MAMA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pensions costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charity during the year.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Income and Endowments From:					
2	Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
	Miscellaneous donations	30,396	20,555	50,951	80,328
	Grants from Trusts	45,000	120,890	165,890	95,271
	Gift Aid reclaimed	805	1,252	2,057	491
		<u>76,201</u>	<u>142,697</u>	<u>218,898</u>	<u>176,090</u>
	<i>Donations and Legacies - prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2022</i>	
		£	£	£	
	<i>Miscellaneous donations</i>	<i>80,059</i>	<i>269</i>	<i>80,328</i>	
	<i>Grants from Trusts</i>	<i>16,000</i>	<i>79,271</i>	<i>95,271</i>	
	<i>Gift Aid refunds</i>	<i>491</i>	<i>-</i>	<i>491</i>	
		<u><i>96,550</i></u>	<u><i>79,540</i></u>	<u><i>176,090</i></u>	

The Charity also benefits greatly from the involvement and dedicated support of a team of volunteers. In accordance with Charities SORP, the value of their contributions is the value of their contributions is not recognised in the accounts but is described in the Trustees' Annual Report.

3	Investment income	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
	Interest received on interest-bearing accounts	<u>432</u>	<u>-</u>	<u>432</u>	<u>9</u>
	Investment income prior year - all unrestricted				
4	Other income	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
	Insurance claim	<u>2,758</u>	<u>-</u>	<u>2,758</u>	<u>9</u>
	Other income prior year - all unrestricted				

5 Government Grants

The charity receives government grants, defined as funding from Bristol City Council Bristol Impact Fund to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £9,807 (2022: £4,788). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 March 2023.

PROJECT MAMA**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****Expenditure on:**

6		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
	Raising funds				
	Marketing and fundraising	2,054	-	2,054	8,278
	Salaries - Marketing and fundraising	21,980	8,106	30,086	9,334
	Website development costs	-	-	-	967
	Fundraising platform fees	1,455	-	1,455	606
		<u>25,489</u>	<u>8,106</u>	<u>33,595</u>	<u>19,185</u>

Raising funds - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Marketing and fundraising	8,278	-	8,278
Salaries - Marketing and fundraising	1,892	7,442	9,334
Website development costs	967	-	967
Fundraising platform fees	606	-	606
	<u>11,743</u>	<u>7,442</u>	<u>19,185</u>

7 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Direct client expenditure				
Translation and interpretation	-	7,184	7,184	6,846
Wellbeing and Advocacy	-	-	-	1,320
Volunteers' expenses supporting clients	420	1,402	1,822	2,074
Training for volunteers	5	-	5	3,609
Salaries - Direct Costs	17,149	12,257	29,406	21,343
Salaries - Mother Companion	23,951	34,466	58,417	29,106
Salaries - Mama Hub	2,423	7,495	9,918	1,925
Recruitment and DBS costs	1,369	450	1,819	452
Miscellaneous Mama Hub costs	242	4,101	4,343	1,058
Miscellaneous Mother Companion costs	972	1,086	2,058	166
Support costs				
Salaries - direct support	9,318	3,301	12,619	-
Salaries - indirect support	3,038	11,053	14,091	34,422
Rent	5,238	-	5,238	4,821
Strategic development	2,499	2,111	4,610	-
Office equipment and sundries	2,030	8	2,038	1,632
Insurance	1,029	-	1,029	871
Electricity and broadband	1,313	6	1,319	1,013
Printing, postage and stationery	316	3	319	603
Internal team training	1,873	-	1,873	3,170
Payroll agency fees	1,089	-	1,089	633
Finance support	5,097	-	5,097	398
Bank and transaction fees	43	-	43	5
Depreciation of office equipment	1,018	-	1,018	765
	<u>80,432</u>	<u>84,923</u>	<u>165,355</u>	<u>116,232</u>

PROJECT MAMA**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023***Charitable Activities - prior year*

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Direct client expenditure			
<i>Translation and interpretation</i>	6,269	577	6,846
<i>Wellbeing and Advocacy</i>	-	1,320	1,320
<i>Volunteers' expenses supporting clients</i>	1,268	806	2,074
<i>Training for volunteers</i>	683	2,926	3,609
<i>Salaries - Direct Costs</i>	-	21,343	21,343
<i>Salaries - Mother Companion</i>	17,462	11,644	29,106
<i>Salaries - Mama Hub</i>	-	1,925	1,925
<i>DBS checks</i>	404	48	452
<i>Miscellaneous Mama Hub costs</i>	-	1,058	1,058
<i>Miscellaneous direct client costs</i>	101	65	166
Support costs			
<i>Salaries</i>	13,716	20,706	34,422
<i>Rent</i>	4,821	-	4,821
<i>Office equipment and sundries</i>	1,632	-	1,632
<i>Insurance</i>	871	-	871
<i>Electricity and broadband</i>	1,013	-	1,013
<i>Printing, postage and stationery</i>	603	-	603
<i>Internal team training</i>	829	2,341	3,170
<i>Payroll agency fees</i>	633	-	633
<i>Finance support</i>	398	-	398
<i>Bank and transaction fees</i>	5	-	5
<i>Depreciation of office equipment</i>	765	-	765
	<u>51,473</u>	<u>64,759</u>	<u>116,232</u>

8 Other Costs

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Legal fees	840	-	840	-
Independent Examiner's fee	789	-	789	789
	<u>1,629</u>	<u>-</u>	<u>1,629</u>	<u>789</u>

Other costs prior year - all unrestricted

9 Net incoming resources for the year**This is stated after charging:**

	2023 £	2022 £
Independent Examiner's Fees	<u>789</u>	<u>789</u>

PROJECT MAMA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

10 Staff costs and numbers

The aggregate payroll costs were:

	2023	2022
	£	£
Wages and salaries	154,577	83,746
Social security costs	(3,626)	2,491
Pension costs	3,586	2,451
	<u>154,537</u>	<u>88,688</u>

No employee received emoluments of more than £60,000 (2022: £nil)

The average monthly head count was 6 staff (2022: 6 staff)

The key management personnel of the charity comprise the Chief Executive Officer. Total employee benefits paid to key management personnel were £46,314 (2022: £34,608).

Termination payments

During the year the charity agreed termination packages with two of its employees. On termination of each employment, ex-gratia payments were paid as part of the agreed termination terms. The total amount paid in termination payments was £14,806 (2022: £nil)

11 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). The trustees were reimbursed expenses during the year of £nil (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

12 Defined pension contributions

	2023	2022
	£	£
Amount of contributions recognised in the SOFA as an expense	<u>2451</u>	<u>2451</u>

13 Fixed assets

	Office Equipment	Total
Cost		
At 1st April 2022	2,926	2,926
Additions	769	769
At 31st March 2023	<u>3,695</u>	<u>3,695</u>
Depreciation		
At 1st April 2022	959	959
Charge	1,018	1,018
At 31st March 2023	<u>1,977</u>	<u>1,977</u>
Net book value		
31st March 2023	<u>1,718</u>	<u>1,718</u>
At 1st April 2022	<u>1,967</u>	<u>1,967</u>

PROJECT MAMA**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****14 Defined pension contributions****2023**
£**2022**
£

Amount of contributions recognised in the SOFA as an expense

2451

2451

15 Debtors**2023**
£**2022**
£

Trade debtors

5,020

-

Other debtors

-

2,513

Prepayments

1,414

1,563

6,434

4,076

16 Accruals**2023**
£**2022**
£

Trade creditors

1,290

2,318

Other creditors

190

-

Accruals and deferred income

789

789

2,269

3,107

17 Movement in funds**At**
01-Apr
2022
£**Incoming**
resources
£**Outgoing**
resources
£**Transfers**
£**At**
31-Mar
2023
£**Restricted funds**

Hilden

-

5,000

(3,112)

-

1,888

John James

-

15,000

(8,643)

-

6,357

Choose Love

-

51,652

(30,652)

-

21,000

Bristol Impact Fund

1,788

14,827

(11,596)

-

5,019

Henry Smith

5,430

-

(5,430)

-

-

Postcode Local Trust

6,373

24,987

(14,040)

-

17,320

Quartet Resilience Fund

3,655

-

(3,655)

-

-

Items for Mamas

220

-

(220)

-

-

The Big Give

-

21,806

(11,959)

-

9,847

Thresholds

3,722

9,425

(3,722)

-

9,425

21,188

142,697

(93,029)

-

70,856

Unrestricted funds

General funds

108,333

79,768

(107,550)

-

80,551

Total unrestricted funds

108,333

79,768

(107,550)

-

80,551

Total funds

129,521

222,465

(200,579)

-

151,407

PROJECT MAMA**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****Purposes of restricted funds**

Hilden	Mother Companion
John James	Mother Companion costs (excl. salary)
Choose Love	CEO salary Mar-August/MC salary
Bristol Impact Fund	MAMAHub
Henry Smith	Mother companion costs (incl. salaries)
Postcode Local Trust	Ops Coordinator salary
Quartet Resilience Fund	Strategic Review
Items for Mamas	Items for Mamas
The Big Give	Salary costs
Thresholds	Communications Coordinator salary

18 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Cash at bank and in hand	76,386	70,856	147,242
Other net current assets or liabilities	4,165	-	4,165
	<u>80,551</u>	<u>70,856</u>	<u>151,407</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Cash at bank and in hand</i>	<i>105,397</i>	<i>21,188</i>	<i>126,585</i>
<i>Other net current assets or liabilities</i>	<i>2,936</i>	<i>-</i>	<i>2,936</i>
	<u><i>108,333</i></u>	<u><i>21,188</i></u>	<u><i>129,521</i></u>

19 Related party transactions

Other than disclosed in note 11, there have been no other related party transactions during the year (2022: £nil)

PROJECT MAMA**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****20 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Incoming and Endowments from:			
Donations and legacies	96,550	79,540	176,090
Trading activities	106	-	106
Investments	9	-	9
Total income	<u>96,665</u>	<u>79,540</u>	<u>176,205</u>
Expenditure On:			
Raising Funds	11,743	7,442	19,185
Charitable activities	51,473	64,759	116,232
Other	789	-	789
Total expenditure	<u>64,005</u>	<u>72,201</u>	<u>136,206</u>
Net Income	32,660	7,339	39,999
Net movement in funds	<u>32,660</u>	<u>7,339</u>	<u>39,999</u>
Total funds brought forward	75,673	13,849	89,522
Total funds carried forward	<u>108,333</u>	<u>21,188</u>	<u>129,521</u>