

MAMMAKIND

Annual Report and Accounts

1 April 2021 – 31 March 2022

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## Trustees Report

### 1. Welcome from our Chair

Our second financial year proved to be another turbulent one but with significant triumphs for our organisation, despite a number of challenges.

While lockdown rules started to ease in April 2021, MammaKind continued to be affected by the fallout from Covid 19, mostly from volunteer illnesses or volunteers having to stay home to look after relatives or school children needing to isolate. Our pre-loved donation pipeline was affected and we had to close unexpectedly a number of times due to staffing and kit shortages. This meant closing or restricting our service to clothes and toiletries only on a number of occasions. The removal of the benefit uplift, refugee crisis and cost of living crisis all combined to put further strain on our service and our clients' ability to provide for their families.

Though these circumstances caused many logistical challenges for the team, MammaKind supported 386 families with the essential items they could otherwise not afford. Providing these items relieves financial and emotional pressure and, by removing fear about where the next nappy is coming from, gives mum 'space for action' where she can think about her next steps.

We also rallied volunteers from the wider community in Greenwich and Lewisham to create welcome packs for refugees and started providing goodie bags for vulnerable teen mums for a project run by midwives that has had a significant impact on mental health and self-esteem in these clients.

The achievement we are most proud of, thanks to the reorganisation of our new warehouse, is increasing our service to support children up to 5 years old. This is essential when childhood poverty in the early years is linked to low educational attainment.

Further, we recruited our first employee, Kelly Fort, who now leads our charity.

We send grateful thanks to our volunteers, supporters, donors and partners. Our service would not exist without you. These were a difficult 12 months and we all pulled together. This is the MammaKind magic – creating an opportunity for people to help themselves and others.

Our team has high hopes for next year with aims to support a greater number of families, recruit two additional employees and to establish in person referrals.

With your support, we hope to do that and more.

Thank you,  
Kirsty Lowe  
Chair to the Board of Trustees  
MammaKind

## 2. Reference and administrative details

Charity number: 1189620  
Registered office: 57 Well Hall Road, London, SE9 6SZ

<u>Trustees</u>	<u>Date appointed</u>
Kirsty Noelle Lowe	22 May 2020
Jeremy Lowe	5 October 2020
Juliet Olive Campbell	24 July 2021
Kathryn Jennifer Allen-East	17 January 2021

Independent examiner:

Sabina Reed  
Holy Brook Associates Limited  
Curious Lounge, 1st Floor, Pinnacle Building, Tudor Road, Reading, England, RG1 1NH

The Trustees have complied with their duty to regard the guidance issued by the Charity Commission on public benefit.

## 3. Structure, governance and management

The organisation registered as a charity on 22 May 2020 and became a Charitable Incorporated Organisation (CIO). It was established under a constitution which defines its objects and powers.

The constitution sets out the conditions and terms of Trustee appointments and decision making. The constitution was amended on 2 February 2022.

The Trustees have four formal meetings per year and review the aims, objectives and activity of the charity annually.

#### 4. Who we are and what we do

Our constitution sets out our object as: *“The prevention or relief of poverty among socially and / or economically disadvantaged families who are unable to provide basic equipment, consumables, food, clothing and toys for children, particularly but not exclusively those aged under 2 years, by supplying with such items free of charge.”*

MammaKind is a baby bank based in southeast London, which collects pre-loved and new donations of clothing, toiletries and equipment, as well as baby food, for mums with young children living in poverty. Austerity and the fallout from the Covid-19 pandemic, means more mothers than ever cannot afford basic supplies. We continue to support women in Bexley, Bromley, Greenwich and Lewisham.

Our organisation has two main warehouses from which we are able to collect and sort donations and package them up for those who need them, one in Lewisham and one in Greenwich. Our network of referral partners, who send clients to us, has also grown from 23 referral partners to over 40 – primarily children’s centres, midwives and other NHS workers, but also other charities and support organisations. Greenwich Foodbank Limited and the Salvation Army in Lewisham partner with us closely on warehousing, logistics and service provision.

These partners tell us that the care with which we choose, package and tailor the items we provide to families is second to none.

Debbie Holland, Wellbeing Practitioner, South Greenwich Centres: *“Your service changes lives. I know I can go home with peace of mind, having supported a family in the most desperate of circumstances, once I’ve delivered a referral from MammaKind. It is clear you really think about every family and include items specifically for them. Your service is truly personal.”*

We take care to only provide clothing and other items we would be happy for our own little ones to use. We firmly believe the provision of these items should not only relieve financial pressure from mum, but also support her mental health and wellbeing. Upholding the dignity of our clients is at the heart of what we do.

At the very core of MammaKind are its volunteers, mostly mums of small children, who deliver our service with kindness and love. We have a diverse team, from women we have supported through to professional women on maternity leave, who often find ways to keep supporting us upon returning to work.

Lucy Stock, who has volunteered with MammaKind since September 2020, says: *“I believe every child, regardless of their circumstances has the right to have what they need to grow, learn and develop. It is a privilege to volunteer at MammaKind, with a wonderful team in a warehouse full of amazing donations, which makes a real difference to real lives in our local community.”*

## 5. Our achievements and performance

This financial year saw 1,431 family members receive essential items from MammaKind valued at £335,238. The highlights listed below comprise some of the newly bought items, donated items and pre-loved items provided to our clients:

- A safe place to sleep for 43 children, mostly babies, with sleep packages including new mattresses, protectors and bedding valued at over £5,000 in total.
- 1,021 bundles of hygiene products comprising wipes, nappy cream, shower gel and shampoo valued at over £15,000.
- Over 300 beauty gifts to help mum feel good about herself thanks to donations from hygiene banks and beauty editors.
- 892 packets of nappies valued at £5,798, essential for maintaining the physical health and dignity of children.
- 565 bundles of toys for children who had very little to play with – valued at over £30,000.
- 556 children's clothing bundles valued at over £81,000 – many children do not have warm coats or appropriate shoes before using our service.
- 71 brand new bottle bundles for formula-fed babies plus 37 new manual breast pumps valued at over £3,150 – essential for hygiene while feeding.
- Without the safe means of carrying a baby, mum cannot leave home. We distributed 34 prams valued at over £18,000 and 57 carriers valued at over £6,000.
- Our Christmas campaign provided presents for 458 family members and, thanks to donations from beauty editors and purchasing from InKind Direct, meant we distributed gifts valued at over £25,000.

Funding from London Catalyst and a partnership with the Salvation Army in Lewisham meant that in April 2021 we were able to secure a new warehouse. This helped to streamline our processes, make us more efficient and, crucially, increase capacity to support children up to 5 years old.

In September 2021, we were able to recruit our first employee – Head of Operations – following a financial award from the City Bridge Trust (London Community Response Fund).

Additional projects included partnering with Little Village who co-ordinated a project for the British Red Cross to provide emergency welcome packs to newly arriving Afghan refugees. We rallied volunteers from the wider community in Greenwich and Lewisham to create 150 packs, comprising clothes, nappies and toiletries for people arriving that very week. These included babies and children who arrived with very little.

Heidi Stone, Best Beginnings Midwifery Team, Lewisham and Greenwich NHS Trust, comments on the impact MammaKind has on their clients: "We care for young and extremely vulnerable women in the Greenwich and Bexley borough who may find the transition to motherhood difficult. Most have not support and no finances. Your team always help, even with last minute emergencies.

Thanks to you, our mums have access to the essential equipment they need such as prams and cots, which allow them to take baby home from hospital safely and also provide somewhere safe for baby to sleep.

MammaKind always go above and beyond what we expect. You take a little bit of pressure off mum and allow them to focus on their family rather than worrying about how they will be able to buy the things that give their children a good start in life.

## 6. Financial Review

Our financial statements for the 12 month period to 31 March 2021 are available to read alongside this document.

The charity received grants and donations of £386,348 during this Financial Year including donations in kind.

Total restricted funds at year end were £11,000.

Total unrestricted funds received by year end were £28,005.

Some of the restricted and unrestricted funds are allocated to work that will be undertaken in 2022-2023.

### Reserves policy

The Trustees examined the charity's requirements for reserves in light of the main risks to the organisation. We are now in our second year and the focus this year has been on acquiring sufficient capital to operate.

The Trustees aim for a reserves policy of 12 months of operating expenditure excluding donated items (noting that a substantial amount of income and expenditure relates to donated items).

## 7. Thank you to our supporters

Our volunteers are the lynchpin that holds MammaKind together. Thank you.

In addition, we would like to thank the organisations who have supported us financially.

- Asda Foundation, Green Token Giving
- City Bridge Trust
- Delatim
- London Catalyst
- People's Postcode Lottery
- Valuetrades
- Lewisham Council

We are deeply grateful to these funders and all the individuals who donated to MammaKind directly.

Thank you to our supporters who have given their time, financial donations and inkind donations.

These include but are not restricted to:

- Blackfen Chiropractic Clinic
- Blackheath Yoga
- Brockleians Ladies XV "The Ravens"
- Bromley Foodbank
- Chicco
- Goldsmiths Community Centre
- GRACE Aid
- Greenwich Foodbank Limited
- Greenwich Rotary Club
- Mecca Bingo Eltham
- One Space
- Pantheon Ventures (UK) LLP
- Phil and Teds
- Sainsburys, Lewisham
- Salvation Army Lewisham
- Shannon Lawlor
- Snuz Pod
- Space NK Blackheath
- St Margaret's Church
- St Olaves Prep School
- The Forum Greenwich
- The Hygiene Bank Bromley
- Waitrose and Partners, Bromley South
- Waitrose and Partners, Greenwich Peninsula
- Waitrose and Partners, Sidcup
- Workers League



## 8. Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature:

A handwritten signature in black ink, appearing to read 'K Lowe', is shown within a light gray rectangular box.

Name: Kirsty Lowe

Position: Chair to the Board of Trustees

Date: 30 January 2023

## Independent Examiner's Report

Report to the trustees/  
members of

Mammakind

On accounts for the year  
ended

31 March 2022

Charity no  
(if any)

1189620

Respective responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

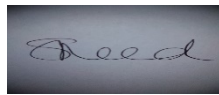
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

**Signed:**



**Date:** 26/1/2023

**Name:**

Sabina Reed

**Relevant professional body**

Association of Accounting Technicians

**Address:**

Holy Brook Associates Ltd

Curious Lounge, 1<sup>st</sup> Floor Pinnacle Building

Tudor Road, Reading, RG1 1NH

# MAMMAKIND INCOME AND EXPENDITURE

Year ending March 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b><u>Income from:</u></b>	<b>Notes</b>				
Donations	3	358,348	28,000	386,348	66,932
<b>Total Income</b>		<b>358,348</b>	<b>28,000</b>	<b>386,348</b>	<b>66,932</b>
<b><u>Expenditure on:</u></b>					
Raising Funds			230	230	
Charitable activities	6	351,435	31,444	382,879	31,166
<b>Total resources expended</b>		<b>351,435</b>	<b>31,674</b>	<b>383,109</b>	<b>31,166</b>
<b>Net income/(expenditur e) before investment gains</b>		<b>6,912</b>	<b>(3,674)</b>	<b>3,239</b>	<b>35,766</b>
<b>Net movement in funds</b>		<b>6,912</b>	<b>(3,674)</b>	<b>3,239</b>	<b>35,766</b>
Fund balances at 31 March 2021		21,092	14,674	35,766	
<b>Funds carried forward</b>		<b>28,005</b>	<b>11,000</b>	<b>39,005</b>	<b>35,766</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## MAMMAKIND Balance Sheet at 31<sup>st</sup> March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Income Funds 2022 £	£	Total Funds 2022	Total Funds 2021 £
<b>Fixed Assets</b>						
Tangible assets	14	578			578	1,156
<b>Current assets</b>						
Cash at bank and in hand	24	29,838	11,000		40,838	35,682
Total current assets		29,838	11,000		40,838	35,682
<b>Creditors: amount falling due within one year</b>	20	2,412			2,412	1,072
Net current assets						34,610
<b>Total assets less current liabilities</b>		27,427	11,000		38,427	35,766
<b>Total net assets or liabilities</b>		28,005	11,000		38,427	35,766
<b>Funds of the Charity</b>						
Endowment funds (Note 27)		-	-		-	-
Restricted income funds (Note 27)			11,000		11,000	14,758
Unrestricted Funds		28,005			18,005	21,008
Revaluation reserve		-	-		-	-
<b>Total funds</b>		28,005	11,000		39,005	35,766

The financial statements were approved by the trustees on 29 January 2022

Kirsty Noelle Lowe,  
Chair to the Board of Trustees

## MAMMAKIND

### NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 March 2022*

#### 1 Accounting policies

##### Charity information

Mammakind is an incorporated Charity governed by a Constitution adopted on 22<sup>nd</sup> May 2020. The Charity was registered at the Charity Commission on 22 May 2021 under number 1189620.

The Charity is not politically aligned.

##### 1.1 Accounting convention

The financial statements have been prepared to accordance with the charity's (governing document), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true fair view. The departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice for charities which is referred to in the Regulations but which has been since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies are set out below.

## MAMMAKIND

### NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 March 2022*

#### **1 Accounting policies (continued)**

##### **1.2 Going Concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing financial statements

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is possible that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

## MAMMAKIND

### NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 March 2022*

#### **1 Accounting policies (continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

All of these by the way turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### **1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings

Pain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income divided by (expenditure ) for the year.



## MAMMAKIND

### NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 March 2022*

#### 1 Accounting policies (continued)

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amount of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Intangible assets with indefinite useful lives and intangible assets not yet available for use or tested for impairment annually, and whenever there is an indication that the asset may be impaired.

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

###### ***Basic financial assets***

Basic financial assets, including debtors and cash and bank balances, are initially measured at transaction price including transaction costs in our subsequently carried at amortized cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

###### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

###### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**MAMMAKIND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 March 2022*

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgments, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

Analysis	Unrestricted Funds	Restricted income funds	Total Funds	Total Funds
2021	2022	2022	2022	2021
Donations and gifts	21,860		21,860	33,365
General grants	1,163	28,000	29,163	22,567
Donated goods, facilities, and services	335,238		335,238	11,000
Other	87		87	
Total	<u>358,348</u>	<u>28,000</u>	<u>386,348</u>	<u>66,932</u>

**MAMMAKIND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2022**

**4 Analysis of receipts of grants**

**This year**

	2021 £
City Bridge Trust towards salary and purchases of clients	25,000
London Catalyst towards new warehouse	3,000
Grant from the London Borough of Lewisham	1,163
<b>Total</b>	<b>29,163</b>

The City Bridge Trust and London Catalyst grants ran into the following financial year

**Last year**

	2021 £
City Bridge Trust towards purchases of essentials	5,000
People's Postcode Lottery grant towards running costs	17,567
<b>Total</b>	<b>22,567</b>

The Postcode lottery grant ran to November 2021 and reporting of expenditure was required

**5 Donated goods, facilities and services**

	2022 £	2021 £
Donated items	335,238	114,314
Use of property		8000
Other income		3000
<b>Total</b>	<b>335,238</b>	<b>125,314</b>

The charity records donated facilities and services at a notional cost based on the amount that would have been charged in an arm's length transaction.

The charity benefits substantially from the time and skills provided by volunteers. As the value of this cannot be reliably estimated this is not recorded in the accounts however the contribution of volunteers is outlined in the annual report

**MAMMAKIND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 March 2022*

**6 Cost of Charitable Activities**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Expenditure on raising funds</b>				
Incurred seeking donations		230	230	-
<b>Total expenditure on raising funds</b>	-	<b>230</b>	<b>230</b>	-
Direct Expenses	1,951	1,163	3,114	115
Essentials	-	4,232	4,232	8,766
Audit & Accountancy Fees	58	839	898	1,315
Bank Fees	56	-	56	6
Consulting	4,956	294	5,250	
Depreciation Expense	578	-	578	578
General Expenses	734	202	935	19
Insurance	1,716	1842	3,558	733
IT Software and Consumables	307	845	1,152	650
Motor Vehicle Expenses	94	659	753	3,384
Pensions Costs	378	-	378	
Packaging, Postage, Freight	-	1,836	1,836	
Overheads	-	-	-	629
Printing & Stationery	93	317	409	66
Rent	250	350	600	
Salaries	-	13,569	13,569	
Staff Training	-	300	300	
Travel	331	586	917	
Subscriptions	-	-	-	63
Warehouse Costs	1,759	227	1,936	1274
Warehouse Move	-	-	-	2086
Website & domain name	86	144	230	250
PPE & Safety equipment	11	127	138	106
Trustee expenses	-	-	-	3126
Rent (value of in kind donation)	-	-	-	8000
Volunteer Expenses	-	3,914	6,753	-
Donated Items	335,238	-	335,238	125,314
<b>Total Expenditure on charitable activities</b>	<b>351,435</b>	<b>31,444</b>	<b>382,880</b>	<b>156,480</b>

**MAMMAKIND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2022**

**7. Extraordinary items of expenditure**

There were no extraordinary items of expenditure during the year or previous year

**8. Funds received as an agent**

The charity did not receive any funds as an agent in the year or the previous year.

**9. Allocation of Support costs**

The charity has not analysed its activities separately as at present it considers all its activities to be under a single activity type.

**10. Remuneration of Independent Examiner**

The Independent Examiner received remuneration of £300+VAT. In addition the Examiners firm received fees totalling £429+VAT for other accountancy and bookkeeping services. These figures are included in the accounts.

**11. Staff remuneration**

Staff costs

	<b>2022</b>
	<b>£</b>
Salaries and wages	12,544
Social security costs	1,205
Pension costs (defined contribution)	378
<b>Total staff costs</b>	<b>13,947</b>

The average number of staff employed during the year was one.

No employees received employee benefits (excluding employer pensions costs) for the reporting period of more than £60,000.

The charity did not employ staff during the previous year.

**13. Pension scheme.**

The charities operates a defined contribution pension scheme and made payments as an employer of £378 (2021 – none).

The charity did not operate a pension scheme during the previous year

**13. Grant making**

The charity did not make any grants during the year

**MAMMAKIND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 March 2022*

**14. Tangible fixed assets**

	Fixtures and fittings	Total 2022	Total 2021
	£	£	£
<b>Cost</b>			
At 1 <sup>st</sup> April 2021	1,734	1,734	-
Additions	-	-	<u>1,734</u>
At end of the year	<u>1,734</u>	<u>1,734</u>	<u>1,734</u>
<b>Depreciation</b>			
At 1 <sup>st</sup> April 2021	578	578	
Depreciation charged	578	578	<u>578</u>
At 31 <sup>st</sup> March 2022	<u>1,156</u>	<u>1,156</u>	<u>578</u>
<b>Net book value</b>			
At 1 <sup>st</sup> April 2021	1,156	1,156	-
Change	578	578	<u>1,156</u>
At 31 <sup>st</sup> March 2022	<u>578</u>	<u>578</u>	<u>1,156</u>

**15. Intangible Assets**

The charity did not have any intangible assets in the year or prior year.

**16. Heritage Assets**

The charity does not hold any Heritage assets

**17. Investment Assets**

The charity does not hold any investment assets. All cash held is for the requirements of the charities day to day activities.

**18. Stocks**

The charity did not hold any stocks in the year or prior year

**19 Debtors and prepayments**

The charity did not have any debtors or prepayments at year end

**MAMMAKIND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 March 2022*

**20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE PERIOD**

	2022	2021
	£	£
Trade creditors	67	136
Accruals and deferred income	939	936
Taxation and social security	335	-
Other creditors	1,074	-
<b>Total</b>	<u><b>2,412</b></u>	<u><b>1,072</b></u>

**21. Provision for liabilities and charges**

The charity has not recognised any liabilities or charges in the year or prior year

**22. Other disclosures for debtors, creditors and other basic financial instruments**

No other disclosures are required regarding debtors, creditors or other basic financial instruments in the year or prior year.

**23. Contingent liabilities and contingent assets**

The charity has no contingent liabilities or contingent assets at year end in the year or prior year.

**24. Cash at bank and in hand**

	2022	2021
	£	£
Cash at bank and on hand	40,838	35,682
<b>Total</b>	<u><b>40,828</b></u>	<u><b>35,682</b></u>

**25 Fair value of assets and liabilities**

The charity is not exposed to credit risk or market risk. Liquidity risk is low as the charity held sufficient cash reserves to meet expected liabilities for the coming year.

**26 Events after the end of the reporting period**

There were no events after the end of the reporting period that affect the understanding of these accounts.

**MAMMAKIND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2022**

**27. Charity Funds**

**Movement in funds during the year**

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Fund balances carried forward £</b>
Unrestricted	U	No restrictions, to be used towards the charitable purpose	15,631	23,110	- 10,736	28,005
City Bridge Trust	R	Restricted to salary costs	-	25,000	- 17,000	8,000
						-
People's Postcode	R	Restricted to running costs	12,324	-	- 12,324	-
Trust for London	R	Restricted fund to support beneficiaries	2,350	-	- 2,350	-
Valutrades	U	No restrictions, to be used towards the charitable purpose	5,462	-	- 5,462	-
Catalyst	R	Restricted fund to support new warehouse	-	3,000	-	3,000
Donations in kind	U	Unrestricted donations in kind	-	335,238	- 335,238	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-
<b>Total Funds</b>			<b>35,766</b>	<b>386,348</b>	<b>- 383,109</b>	<b>39,005</b>

**Movement in funds during the previous year**

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund balances carried forward £</b>
Additional Income	U	No restrictions, to be used towards the charitable purpose	-	16,070	- 1,405	1,156	15,821
City Bridge Trust	R	Restricted to purchases for beneficiaries	-	5,000	- 5,000	-	-
							-
Crowdfunder	U	No restrictions, to be used towards the charitable purpose	-	6,445	- 6,635	-	190
Greggs	R	Restricted to purchases for beneficiaries	-	500	- 500	-	-
People's Postcode	R	Restricted to running costs	-	17,567	- 4,087	- 1,156	12,324
Transport for London	R	Restricted fund to support beneficiaries	-	2,350	-	-	2,350
Valutrades	U	Restricted fund to support beneficiaries	-	8,000	- 2,538	-	5,462
Donated goods	U	No restrictions, to be used towards the charitable purpose	-	125,314	- 125,314	-	-
							-
			-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-
<b>Total Funds</b>			<b>-</b>	<b>181,246</b>	<b>- 145,480</b>	<b>-</b>	<b>35,766</b>

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

In the previous year there was a transfer between funds to reflect that the purchase of the fixed assets was funded by the People's Postcode lottery.



## MAMMAKIND

### NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 March 2022*

#### 28. Transactions with trustees and related parties

##### 28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

##### 28.2 Trustees' expenses

No trustees have been paid expenses relating to their work for the charity (prior year one, detailed below). In addition, three trustees were reimbursed a total of £3,927.32 (prior year £8427.81) for expenses incurred on behalf of the charity

Type of expenses	2022	2021
reimbursed	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Childcare	-	3,126
<b>Total</b>		<b>3,126</b>

##### 28.3 There have been no related party transactions in the reporting period.