



MammaKind Annual Report and Accounts

1 April – 31
December 2022

CONTENTS



Trustees Report

Page

1.	Welcome from our Chair and Head of Operations	3
2.	Reference and administrative details	5
3.	Structure, governance and management	5
4.	Who we are and what we do	6
5.	Our achievements and performance	7
6.	Financial review	8
7.	Thank you to our supporters	9
8.	Declaration	10

Accounts

10.	Independent Examiner's Report	11
11.	Income and Expenditure	13
12.	Balance Sheet	14
13.	Notes to the Financial Statements	15

TRUSTEES REPORT

1. Welcome from our Chair and Head of Operations



Welcome from our Chair

I'm pleased to report a successful nine months for MammaKind to 31 December 2022. Our financial year end is now 31 December and this will make reporting on our performance more meaningful and straightforward in the future.

The focus of 2022 was very much to bring about stability for our fledgling organisation, having had much upheaval during the preceding financial year due to the impacts of Covid. We achieved this in part due to the procurement of a larger warehouse for storage of big items (including cots and prams) and the recruitment of our second employee, who manages our Lewisham warehouse. Having a warehouse manager in place gave us more space to focus on our future, and much of this hard work will be reported on next year.

As a result of this focus on stability, and under the stewardship of Kelly Fort (our Head of Operations), we managed a 53% effective annual increase in the number of individuals supported by Mammakind in the nine months to 31 December 2022, supporting 1,643 people.

It is heart-breaking to witness the environment for those we support becoming harder, particularly as children are among those most affected. In strengthening our organisation, which will continue into next year, we can keep lifting those affected by austerity.

We send deeply grateful thanks to the volunteers, supporters, donors and partners who work with us to improve the lives of families in poverty. This important work could not happen without you.

Kirsty Lowe

Welcome from our Head of Operations

In 2022 we saw an increase in families' needs, as the impact of Covid remained and the cost-of-living crisis developed. We responded by growing and improving our service, enabling us to give generous and high-quality bundles of items to meet basic needs, including children's clothing, toys, books, toiletries and hygiene products, cots, mattresses, bedding, and prams. Between April and December we reached 1,643 family members across Lewisham, Greenwich, Bromley, and Bexley.

We are grateful to our team of over 25 regular volunteers and many corporate volunteers in supporting us, whether it is tirelessly sorting donations, or lovingly putting together gifts for parents and children, it helps us to reach more families each year.

During the summer, we worked with Lewisham and Greenwich NHS trust midwives to create a project offering support and encouragement to 80 teen and vulnerable mums experiencing poverty. By providing new mum & baby packs, designed for their age group, we were able to reach some of the most isolated groups of young women, helping them to give their babies a better start in life and build their trust in support services. We are proud of what the team have achieved and excited to see how this project will grow in 2023.

We ended the year on a high note with our biggest Christmas campaign to date. We were able to support nearly 200 families, meaning that 645 people (including 403 children) had gifts to open on Christmas morning. We know more challenges lie ahead in 2023 and we hope you will continue to support us in helping more families in need.

Kelly Fort





2. Reference and Administrative Details

Charity number: 1189620
Registered office: 3-11 Albion Way, London SE13 6BT

<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:
Victoria Butters
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



Pictured: Volunteers Rebecca Melia, Steph Cawry and Fran Ainger making up bundles in the MammaKind warehouse

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, for mums with young children living in poverty. The increasing austerity crisis means more mothers than ever cannot afford basic supplies. We 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 75 professionals from over 45 organisations includes 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 continue to tell us that the care with which we choose, package and tailor the items we provide to families is second to none.

One of our clients, a mum to six children, four of whom are age 5 or under, comments: "Where do I start, words cannot even express how much Mammakind has helped me and my family and still continues to. If there was no Mammakind I don't know what I would have done or how I would have got the things needed for my children. There was no judgement I was met with nothing but kindness."

5. Our Achievements and Performance

This financial period saw an increase in the number of individuals supported with 1,643 family members, across 544 families, receiving essential items from MammaKind valued at £419,350. 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 £8,143 in total.
- ✓ **894** bundles of hygiene products comprising wipes, nappy cream, shower gel and shampoo valued at over £20,635.
- ✓ Thanks to donations from hygiene banks and beauty editors we distributed **301** beauty gifts to help mum feel good about herself valued at £39,130.
- ✓ **870** packets of nappies valued at £4,846, essential for maintaining the physical health and dignity of children.
- ✓ **674** bundles of toys for children who had very little to play with valued at £101,150.
- ✓ **816** children's clothing bundles valued at £138,237 – many children do not have warm coats or appropriate shoes before using our service.
- ✓ **207** brand new bottle bundles for formula-fed babies plus 59 new manual breast pumps valued at £14,176 – essential for hygiene while feeding.
- ✓ Without the safe means of carrying a baby, mum cannot leave home. We distributed **24** prams valued at 16,083 and 105 baby carriers valued at £9,000.
- ✓ Our Christmas campaign provided presents for **645** family members in 190 families and distributed gifts worth £47,645.

In July we began working with Best Beginnings Midwives young persons' team for Lewisham and Greenwich NHS Trust, providing support packs to mums and their new-borns. Together, we have curated antenatal support packs that are useful, meaningful and help mum to celebrate her pregnancy, helping to remove the shame and stigma often experienced by young pregnant women and encouraging vulnerable young women to engage with the services set up to support them.

Jade Baker – Midwife Greenwich and Bexley NHS Foundation Trust, comments on the impact our antenatal packs have: ***"What an impact you have had on our team and the women we care for. Most of the young and vulnerable women come to us have no support or finances. MammaKind is a***

wonderful service that we are incredibly grateful for, not only for the young mums but other mums who are in crisis. We look forward to continuing to work with you."

In November, we recruited our second employee – a hub manager for our warehouse in Lewisham. Creating this role has provided greater stability for our service and provided a basis for growth.

Volunteer, Rebecca Cressy explains why she enjoys volunteering: *"I love volunteering at MammaKind, it's always a highlight of my week. As a charity MammaKind makes an enormous difference to the lives of so many local families and being a part of that is really special. The care and love they put into everything they do makes MammaKind truly one of a kind!"*

Monika Welch, Perinatal Nursery Nurse, Oxleas Perinatal Mental Health Team:

"I am always praising MammaKind on how they try their best to meet individual needs. Even down to offering textured hair products. Your teams' ability to support women who are already trying to cope to be a mother, and dealing with their mental health, speaks volumes. One mother cried when I dropped off the donations to her house. In her words: 'I was just thinking which bill not to pay to get some winter clothes for the children.' Another mother was so grateful that when she is well enough, she would like to volunteer at the charity."



6. Financial Review

Our financial statements for the 9-month period to 31 December 2022 are shown in this report, compared against prior figures for the year ended 31 March 2022.

The charity received grants and donations of £447,529 during this financial period, including donations in kind. Total resources expended were £463,564 giving a net expenditure for the period of £16,035.

Total funds at the year end were £22,969 (of which £2,625 were restricted), down from £39,005 at 31 March 2022 (of which £11,000 were restricted).

Reserves Policy

The Trustees examined the charity's requirements for reserves in light of the main risks to the organisation. The Trustees are aiming 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).

Whilst the charity had not reached its targeted level at 31 December 2022, the Trustees are confident that, with the funds available and funds expected to be raised in the coming financial year, the charity has sufficient financial resources to enable it to continue to operate.

7. Thank You to our Supporters

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

We are deeply grateful to all funders and those who have supported MammaKind.

These include but are not restricted to:

- Acts 435
- Allaboutthebump Ltd
- Asda Foundation Green Token Giving
- Beauty Banks
- Blackfen Chiropractic clinic
- Blackheath Yoga
- Blackheath Prep
- City Bridge Trust
- Delatim Limited
- Farringtons School
- Garfield Weston Foundation
- Goldsmiths Community Centre
- GRACE Aid
- Greenwich Foodbank Limited
- Lee Charity of William Hatcliffe
- Lewisham Local Essentials Grant
- London Catalyst
- MAPP
- Patheon Ventures (UK) LLP
- Sainsburys Lewisham
- Salvation Army Lewisham
- Sedgemoor Academy
- Shannon Lawlor
- Snuz
- Space NK Blackheath
- St Margarets Church
- St Olave's Prep School
- Tesco Community Grants
- The Conservatoire Nursery
- The Bridge East Greenwich
- The Hygiene Bank Bromley
- Valutrades
- Wellcome Trust
- MAPP
- Waitrose and Partners Bromley South
- Waitrose and Partners Greenwich Peninsula
- Waitrose and Partners Sidcup
- Workers League Blackheath.

Thank you to our individual supporters who have given their time, financial donations and in-kind donations.



8. Declaration

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

Signed on behalf of the charity's trustees:

Signature: 

Name: Kirsty Lowe

Position: Chair to the Board of Trustees

Date: 27 October 2023

Independent Examiner's Report

Report to the trustees

Mammakind

On accounts for the year ended

31st December 2022

Charity no

1189620

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

As the charity's trustees, 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 Trust'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


The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 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.

Signed:



Date: 27/10/2023

Name:

Victoria Butters

Relevant professional qualification(s) or body:

MAAT
DChA

Address:

Holy Brook Associates Ltd,
Curious Lounge, 1st Floor Pinnacle Building, Tudor Road, Reading, RG1 1NH

MAMMAKIND INCOME AND EXPENDITURE

Period ending 31st December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds Dec 2022 £	Total Funds Mar 2022 £
<u>Income from:</u>	Note				
Donations	3	443,798	3,625	447,423	368,400
Other		106		106	
Total Income		443,904	3,625	447,529	368,400
<u>Expenditure on:</u>					
Raising Funds		452		452	230
Charitable activities	6	451,112	12,000	463,112	364,932
Total resources expended		451,564	12,000	463,564	365,162
Net income/ (expenditure) before investment gains		(7,660)	(8,375)	(16,035)	3,239
Net movement in funds		(7,660)	(8,375)	(16,035)	3,239
Fund balances at 31 March 2022		28,005	11,000	39,005	35,766
Funds carried forward at 31 Dec 2022		20,344	2,625	22,969	39,005

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

All income and expenditure derive from continuing activities.

MAMMAKIND Balance Sheet at 31st December 2022

		Unrestricted Funds 2022 £	Restricted Income Funds 2022 £	Total Funds Dec 2022 £	Total Funds Mar 2022 £
	Note				
Fixed Assets					
Tangible assets	14	144		144	578
Current assets					
Cash at bank and in hand	24	23,778	2,625	26,403	40,838
Total current assets		23,778	2,625	26,403	40,838
Creditors: amounts falling due within one year	20	3,577		3,577	2,412
Net current assets		20,201	2,625	22,826	38,427
Total assets less current liabilities		20,344	2,625	22,970	39,005
Total net assets or liabilities		<u>20,344</u>	<u>2,625</u>	<u>22,970</u>	<u>39,005</u>
Funds of the Charity	27				
Endowment funds		-	-	-	-
Restricted income funds		-	2,625	2,625	11,000
Unrestricted Funds		20,344	-	20,344	28,005
Revaluation reserve		-	-	-	-
Total funds		<u>20,344</u>	<u>2,625</u>	<u>22,970</u>	<u>39,005</u>

The financial statements were approved by the trustees on 27th October 2023

Kirsty Noelle Lowe,
Chair to the Board of Trustees

MAMMAKIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 December 2022

1. Accounting policies

Charity information

Mammakind is an incorporated Charity governed by a Constitution adopted on 22nd 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 principal accounting policies are set out below.

MAMMAKIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 December 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 are 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 PERIOD ENDED 31 December 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

Gain 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 period.

MAMMAKIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 December 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 are 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 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 and are 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 PERIOD ENDED 31 December 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 are 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' 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 effects both current and future periods.

3. Donations and legacies

Analysis	Unrestricted Funds	Restricted income funds	Total Funds	Total Funds
	Dec 2022	Dec 2022	Dec 2022	Mar 2022
Donations and gifts	20,359		20,359	21,860
Gift Aid	3,588		3,588	-
General grants	500	3,625	4,125	29,163
Donated goods, facilities, and services	419,351		419,351	317,291
Other				87
Total	443,798	3,625	447,423	368,400
Charitable activities	106		106	
Total	106		106	
Total Income	443,904	3,625	447,529	368,400

MAMMAKIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 December 2022

4. Analysis of receipts of grants

This period

	Dec 2022
	£
Tesco - ring fenced for toiletries and mattresses	1,125
Rushey Green/Lewisham Local Grant	2,500
The Lee Charity (unrestricted)	500
Total	4,125

Year ending March 2022

	March 2022
	£
City Bridge Trust towards salaries	25,000
Grant from London Catalyst towards new warehouse	3,000
Grant from the London Borough of Lewisham	1,163
Total	29,163

5. Donated goods, facilities and services

	Dec 2022	March 2022
	£	£
Donated items	419,351	317,291
Use of property		
Other income		
Total	419,351	317,291

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

Note that the value of donated goods and services was overstated in the accounts for the year ending March 2022. This has been corrected in the comparator figures for these accounts.

MAMMAKIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 December 2022

6. Cost of Charitable Activities

	Unrestricted Funds December 2022 £	Restricted Funds December 2022 £	Total Funds December 2022 £	Total Funds March 2022 £
Expenditure on raising funds				
Incurring seeking donations	452	-	452	230
Total expenditure on raising funds	452	-	452	230
Direct Expenses	623		623	3,114
Essentials	4,760	1,000	5,760	4,232
Audit & Accountancy Fees	676		676	896
Bank Fees	34		34	56
Consulting			-	5,250
Depreciation Expense	434		434	578
General Expenses			-	935
Insurance	373		373	3,558
IT Software and Consumables	1,580		1,580	1,152
Motor Vehicle Expenses	25		25	753
Pensions Costs	478		478	378
Packaging, Postage, Freight	146		146	1,836
Overheads			-	-
Printing & Stationery	285		285	409
Rent	1,395	3,000	4,395	600
Salaries	18,170	8,000	26,170	13,569
Staff Training	55		55	300
Travel	1,911		1,911	917
Subscriptions			-	-
Warehouse Costs	48		48	1,986
Warehouse Move			-	-
Website & domain name	288		288	230
PPE & Safety equipment			-	138
Trustee expenses			-	-
Volunteer Expenses	481		481	6,753
Donated Items	419,351		419,351	317,291
Total Expenditure on charitable activities	451,112	12,000	463,112	364,932
TOTAL EXPENDITURE	451,564	12,000	463,564	365,162

MAMMAKIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 December 2022

7. Extraordinary items of expenditure

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

8. Funds received as an agent

The charity did not receive any funds as an agent in the period 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 Examiner's firm received fees totalling £429+VAT for other accountancy and bookkeeping services. These figures are included in the accounts.

11. Staff remuneration

Staff costs	December 2022 £	March 2022 £
Salaries and wages	26,170	12,544
Social security costs	-	1,205
Pension costs (defined contribution)	478	378
Total staff costs	<u>26,648</u>	<u>13,947</u>

The average number of staff employed during the period 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.

12. Pension scheme

	Dec 2022 £	March 2022 £
Amount of contributions recognised as an expense	478	378

13. Grant making

The charity did not make any grants during the period.

MAMMAKIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 December 2022

14. Tangible fixed assets

	Fixtures and fittings Dec 2022 £	Total Dec 2022 £	Total Mar 2022 £
Cost			
At 1 st April 2022	1,734	1,734	1,734
Additions	-	-	-
At 31 st December 2022	1,734	1,734	1,734
Depreciation			
At 1 st April 2022	1,156	1,156	578
Depreciation charged	434	434	578
At 31 st December 2022	1,590	1,590	1,156
Net book value			
At 1 st April 2022	578	578	1,156
Change	434	434	578
At 31 st December 2022	144	144	578

15. Intangible Assets

The charity did not have any intangible assets in the period 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 charity's day to day activities.

18. Stocks

The charity holds donated goods as stock and it was deemed that the costs involved in undertaking the valuation of donated stock outweigh the benefit to users of the accounts and to the charity of having this financial information. The value to the charity of the gift was recognised as a component of donations when distributed, with an equivalent amount recognised as charitable expenditure.

19. Debtors and prepayments

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

MAMMAKIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 December 2022

20. Creditors: amounts falling due within one year

	December 2022	March 2022
	£	£
Trade creditors	-	67
Accruals and deferred income	936	939
Taxation and social security	1,871	335
Other creditors	770	1,074
Total	<u>3,577</u>	<u>2,412</u>

21. Provision for liabilities and charges

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

23. Contingent liabilities and contingent assets

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

24. Cash at bank and in hand

	December 2022	March 2022
	£	£
Cash at bank and in hand	26,403	40,838
Total	<u>26,403</u>	<u>40,838</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 enable it 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 PERIOD ENDED 31 December 2022

27. Charity Funds

Movement in funds during the period

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted	U	No restrictions, to be used towards the charitable purpose	28,005	18,553	- 26,213	20,344
City Bridge Trust	R	Restricted to salary costs	8,000	-	- 8,000	0
Lewisham Local Grant Trust	R	Restricted to essentials	-	2,500	-	2,500
Tesco	R	Restricted to toiletries and mattresses	-	1,125	- 1,000	125
Catalyst	R	Restricted fund to support new warehouse	3,000	-	- 3,000	-
Value trades - Christmas campaign	U	Unrestricted but allocated to essentials	-	3,000	- 3,000	-
Value trades - unrestricted	U	Unrestricted but shown separately	-	3,000	- 3,000	-
Donations in kind	U	Unrestricted donations in kind	-	419,351	- 419,351	-
			-	-	-	-
Total Funds			39,005	447,529	- 463,564	22,970

Movement in funds during the previous year

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
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	-	317,291	- 317,291	-	-
							-
							-
Other funds	N/a	N/a					-
Total Funds			35,766	368,400	- 365,162	-	39,005

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

MAMMAKIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 December 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 three trustees, detailed below). In addition, no trustees were reimbursed (prior year three trustees £3,927.32) for expenses incurred on behalf of the charity.

28.3 Related party transactions

The charity received grants and donations totalling £1,180 from related parties (two trustees) for the period ended 31 December 2022. None of these transactions had conditions attached.