

MAMA2MAMA BABY ESSENTIALS



Annual Report and Accounts

25 July 2022 – 5 April 2023

Mama2Mama Baby Essentials
Financial Statements Year ending 5 April 2023

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1. Trustees welcome

We are deeply grateful for all the support we have received from our funders, donors, volunteers, local community, and the wonderful feedback received from our clients and referral partners.

Mama2Mama Baby Essentials grew out of pure need to help in our founder's local community. Upon seeing both the huge pressures associated with caring for young children and the significant waste of clothes and other baby items that could be rehomed – we decided to take action. Our founder consulted with a wide range of service providers and found there was no equivalent service covering the Boroughs of Greenwich, an area in southeast London, but resounding support and demand for a local baby bank.


Three of the women who were at the exploratory meetings just as Covid-19 hit the planet became Trustees and many of our early volunteers remain deeply committed and form an essential crew who ensure we can help as many women and children as possible.

It's been a turbulent year – we began supporting women during the early pandemic, have moved since launching to larger premises then pivot our service to cope with the unprecedented climate and all the while supported over 500 family members across 300+ families, retained long-standing volunteers and developed deep relationships with referring agencies and other support organisations. We very quickly became an essential service with Greenwich and Lewisham Boroughs of London and started supporting families further afield too.

Next year, we hope to recruit our first paid member of staff, have moved to our new headquarters, establish a more robust referral infrastructure, increase the age of children we support and explore ways of supporting women who are hard to reach.

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

Thank you

X  (CEO/FOUNDER)

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2. Reference and administrative details

Charity number:	1199777
Registered office:	Riverside House, Beresford Street, SE18 6BU

<u>Trustees</u>	<u>Date appointed</u>
Miroslava Zverbikova	20 March 2021
Agnieszka Derejeska	20 March 2021
Marketa Harastova	20 March 2021

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 in July 2022 and became a CIO. It was established under a constitution which established its objects and powers. This sets out the conditions and terms of Trustee appointments and decision making.

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

These accounts are for a 9-month period as our charity year end is 5 April.

4. Who we are and what we do

Our constitution sets out our objective as:

"To relieve poverty among families with young children, principally aged 0 to 3, and pregnant women, in conditions of need, hardship or distress within the Greenwich and surrounding areas, for the public benefit, by:

- a) providing essential clothing, equipment and other items for children aged 0 to 3 years and pregnant women.
- b) providing information and signposting to local agencies, charities or groups who offer further support"

Mama2Mama Baby Essentials is a volunteer-led 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, combined with the Covid-19 pandemic, means more mothers/families than ever cannot afford basic supplies. We support women mainly in Greenwich and Lewisham but wider afield when needed.

Riverside House Woolwich under SET management provided our first home, from which we can collect and sort donations and package them up for those who need them. Our clients have been referred to us by a growing network of over 20+ referral partners - primarily children's centres, midwives, and other NHS workers, but also other charities and support organisations.

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The pandemic has meant we have not been able to offer a drop-in service for our clients. However that has changed post pandemic, and we are servicing clients directly from our new premises.

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 Mama2Mama Baby Essentials 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.

5. Our achievements and performance

Since April 2020 we have supported 1,000+ family members in the Boroughs of Bexley, Bromley, Greenwich, and Lewisham. Most of these families are headed by a single mother, all are in poverty and many face additional disadvantage such as disability, having experienced violence and / or having no recourse to public funds.

Since our inception we have distributed

- 500+ packets of nappies
- 200 + pots of baby bottom cream
- 300 + packets of baby wipes
- 250+ hygiene bundles
- 100+ pregnancy care kits for expectant mothers
- 500+ clothing bundles for children in need

We also distributed additional nappies and wipes via the Charlton Toy Library, and several Homestart Greenwich Children Centres in a bid to share, rather than stockpile, essentials.

We often have additional beauty "extras" thanks to generosity of local residents who often gift us high quality pamper products, which we package into gifts and give to our clients.

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6. Financial Review

Our financial statements for the 9-month period to 5 April 2023 are available to read in sections 10 and 11 of this document.

The charity received grants and donations of £19,214 during this financial year including donations in kind.

Total unrestricted funds at year end were £6,436.

Reserves policy

The Trustees examined the charity's requirements for reserves considering the main risks to the organisation. We are a new charity and the focus this year has been on acquiring sufficient capital to operate.

The cash reserves held at year end are sufficient to cover the charity's expected running costs for 6 months, noting that a substantial income and expenditure relates to donated items.

The Trustees are in the process of developing a reserves policy that will be implemented during 2023-2024 financial year and reviewed annually to ensure appropriate levels of reserves are maintained.

Independent Examination

The charity has gross income of less than £25,000 and therefore does not require independent examination.

7. What people say about Mama2Mama Baby Essentials

Clients

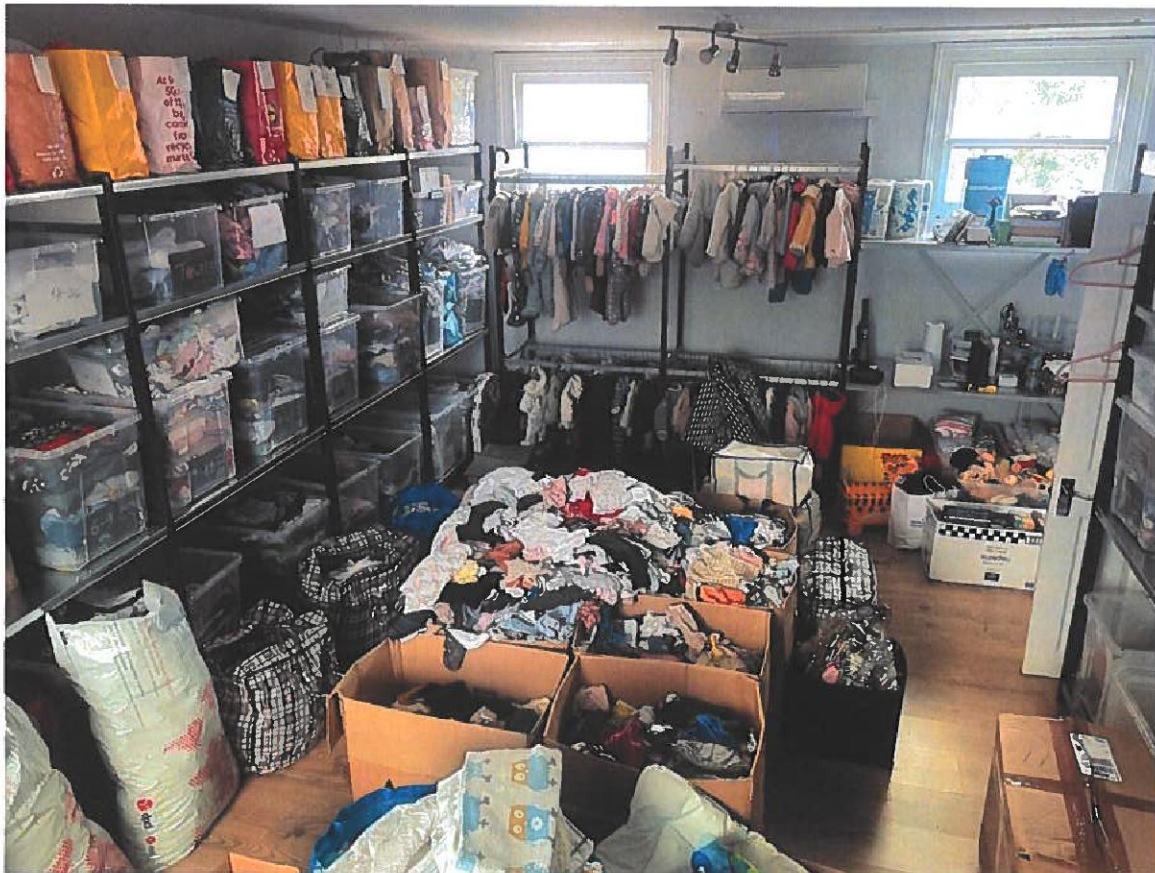
"I feel so humbled and blessed... So lovely how they packed bags for all of us with labels saying who they were for! My children have been so busy with their bags that I have had peace since yesterday and they have been so excited... Mama2Mama Baby Essentials are just wonderful, lifted my spirits...[I] just feel so overwhelmed."

"I was very afraid of not having items for my baby when I give birth, but what I have got is even beyond my expectations. I would like to thank your organisation and those who donated but also those who packed all those items meticulously and with love. And thanks to you too for reaching out to me and giving me hope, that was kind of you and God bless you all for that."

Upon receiving presents for her family, one overwhelmed client pointed to a gift she had received and said of her child: "That's the one he pointed to in the catalogue. The one I knew I couldn't afford." Santa most definitely visited their home last year.

Volunteers

The work we do resonates with our volunteers, as evidenced by our volunteer mums below.



Aga one of our day 1 volunteers: "I love being part of the team, it's an amazing charity to work for and I'm really proud of Mama2Mama Baby Essentials."

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Lucy recently said: "I love being part of Mama2Mama Baby Essentials ... having a baby of my own...I'd be devastated if I could not keep her warm or feed her and this is what Mama2Mama Baby Essentials helps all those moms with... it's an incredible charity!"

Sarah: "The work Mama2Mama Baby Essentials are doing in the local community is truly amazing, and essential. I've seen the increase in requests for food, nappies and other essentials in the past year and it is scary and sad to think where these babies and their families would be without the help of charities like Mama2Mama Baby Essentials. It's a wonderful feeling to be part of this organisation."

Referral partners

"We only have the best things to say about Mama2Mama. We made our first referral back in October for one of our most vulnerable clients with a young child. Zuzana was an absolute life saviour. She was incredibly quick to respond and offered us great support with warmth and kindness. Our client called us to say the items she received were beautiful and warmed her heart. Thank you so much Mama2Mama, we're so proud to have you as a referral partner!"

Louise Vangheluwe-Food Bank Administrator-Action For Refugees in Lewisham (AFRIL)
"We would like to offer our thanks to Mama2Mama Baby Bank for their continuous help and support. I can confirm that whenever we have needed baby clothes, wipes, nappies, toys etc. Zuzana has always provided them to Charlton Toy Library and its Outreach Service.

Vicky Thomas- Charlton Toy Library Co-Ordinator
"We support and recommend the Mama2Mama charity for their invaluable service to the local community in the Royal Borough of Greenwich."

8. Thank you to our supporters

We would not have achieved anything in this report without our volunteers. You are the lynchpin that holds Mama2Mama Baby Essentials together. Thank you.

In addition we'd like to thank our funders. During our first year we received support from:

- National Lottery Awards Magic Little Grants
- Local Giving

We are deeply grateful to these companies and all the individuals who donated to Mama2Mama Baby Essentials via its various crowdfunding platforms.

Thank you to our supporters who have given time, financial and in-kind donations. These include but are not restricted to:

- Artfix Cafe Woolwich
- Boulangerie Jade Woolwich
- Pizza Squad
- Charlton Toy Library
- SET Woolwich
- Little Village
- Tesco Woolwich

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9. Declaration

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

Signed on behalf of the charity's Trustees:-

Signature:



Name: MIROSLAVA ZVERBIKOVA

Position: TRUSTEE

Date: 26 FEB 2024

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10. Income and Expenditure

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<u>Income from:</u>				
Donations	3	19,246	-	19,246
Total Income		<u>19,246</u>	<u>-</u>	<u>19,246</u>
<u>Expenditure from:</u>				
Charitable activities	6	12,798	-	12,798
Total resources expended		<u>12,798</u>	<u>-</u>	<u>12,798</u>
Net income/(expenditure) before investment gains/(losses)		<u>6,448</u>	<u>-</u>	<u>6,448</u>
Net income for the year / net movement in funds		<u>6,448</u>	<u>-</u>	<u>6,448</u>
Fund balances at 5 April 2023		<u>6,448</u>	<u>-</u>	<u>6,448</u>

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

All income and expenditure derive from continuing activities.

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11. Balance Sheet

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Non-current Assets				
Tangible assets	13	4,019	-	4,019
Current Assets				
Cash at bank and in hand	23	2,429	-	2,429
Total current assets		<u>2,429</u>	<u>-</u>	<u>2,429</u>
Current Liabilities				
Creditors - amounts falling due within one year	19	-	-	-
Net current assets		<u>2,429</u>	<u>-</u>	<u>2,429</u>
Total net assets		<u>6,448</u>	<u>-</u>	<u>6,448</u>
Funds of the Charity				
Restricted income funds (Note 27)		-	-	-
Unrestricted funds		6,448	-	6,448
Total funds				<u>6,448</u>

The financial statements were approved by the Trustees.

X

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Trustee

12. Notes to the Financial Statements

1. Accounting policies

Charity information Mama2Mama is an incorporated Charity governed by a constitution adopted on 20 March 2021. The Charity was registered at the Charity Commission on 25 July 2022 under number 1199777.

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.

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.

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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.

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.

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

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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 year.

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 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 amortised 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.

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2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, 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 relevant. Actual results may differ from these estimates.

The estimates are underlying assumptions that 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

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Donations and gifts	601	-	601
General grants	10,425	-	10,425
Donated goods, facilities, and services	8,220	-	8,220
Total	19,246	-	19,246

4. Analysis of receipts of grants

	2023 £
National Lottery	9,925
Local Giving	500
Total	10,425

No grants were received in the previous year as this was the first year of operation.

5. Donated goods, facilities, and services

	2023 £
Donated items	7,500
Donated services	720
Other income	-
Total	8,220

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.

Additionally, donated goods directly benefit beneficiaries as outlines in the Trustees' Annual Report. These have been measured at fair value based on the market value of these second-hand items if they were bought rather than donated.

The charity benefits substantially from the time and skills provided by volunteers. Although not recorded in the accounts, this is outlined in the Trustees' Annual Report.

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6. Cost of Charitable Activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Direct expenses	19	-	19
Donated services - Accountancy fees	720	-	720
Bank fees	32	-	32
Depreciation expense	447	-	447
Professional fees	300	-	300
Insurance	180	-	180
Travel	15	-	15
Donated items	7,500	-	7,500
Warehouse move	460	-	460
Website & domain name	125	-	125
Rent	3,000	-	3,000
Total Expenditure	12,798	-	12,798

7. Extraordinary items of expenditure

There were no extraordinary items of expenditure during the year.

8. Funds received as an agent

The charity did not receive any funds as an agent.

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. Staff remuneration

The charity did not employ staff during the year.

11. Pension scheme

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

12. Grant making

The charity did not make any grants during the year.

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13. Tangible non-current assets

	Fixtures and Fittings £	Total £
Cost		
Balance as at 25 July 2022	-	-
Additions	4,466	4,466
Balance as at 5 April 2023	<u>4,466</u>	<u>4,466</u>
Depreciation		
Balance as at 25 July 2022	-	-
Depreciation charged	447	447
Balance as at 5 April 2023	<u>447</u>	<u>447</u>
Net book value		
Balance as at 25 July 2022	-	-
Movement	4,019	4,019
Balance as at 5 April 2023	<u>4,019</u>	<u>4,019</u>

14. Intangible assets

The charity does not hold any intangible assets.

15. Heritage assets

The charity does not hold any heritage assets.

16. 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.

17. Inventory

The charity does hold an inventory of donated items awaiting distribution; however, it is not practical to value the stock, and therefore, recognition of the donated items held in inventory will be deferred until they are distributed.

18. Debtors and prepayments

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

19. Analysis of creditors

The charity did not have any creditors at year end.

20. Provision for liabilities and charges

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

21. Other disclosure for debtors, creditors, and other basic financial instruments

No other disclosures are required regarding debtors, creditors, or other basic financial instruments.

22. Contingent liabilities and contingent assets

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

23. Cash at bank and in hand

	2023
	£
Short-term cash investments	-
Short-term deposits	-
Cash at bank and in hand	2,429
Other	-
Total	<u>2,429</u>

24. 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.

25. 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.

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26. Charity funds

Fund Names	Type*	Purpose and Restrictions	Fund balances b/f	Income	Expendit ure	Transfers	Gains and Losses	Fund balances c/f
National Lottery Community Fund	U	No restrictions, to be used towards the charitable purpose.	-	9,925	3,477	-	-	6,448
Local Giving	U	No restrictions, to be used towards the charitable purpose.	-	500	500	-	-	-
Additional income	U	No restrictions, to be used towards the charitable purpose.		601	601	-	-	-
Total funds			-	11,026	4,578	-	-	6,448

*Key: Permanent Endowment (PE), Expendable Endowment (EE) Restricted (R), Unrestricted (U)

As a newly established charity, no funds were held in the previous reporting period.

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27. Transactions with Trustees and related parties

27.1. Trustee remuneration and benefits

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

27.2. Trustee expenses

There have been no Trustee expenses in the reporting period.

27.3. Related party transactions

There have been no related party transactions in the reporting period