



Annual Report and Unaudited Financial Statements

For the Period Ended 30 September 2024

**Mama2Mama Baby
Essentials**

Charity Number: 1199777

mama2mama.org.uk

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Our Story So Far

OUR MISSION

As Chair of Mama2Mama Baby Essentials, I am pleased to present our Annual Report for the period ended 30th September 2024. This has been a transformative year for our charity as we've expanded our capacity to provide essential support to families across Greenwich.

This year marked a significant milestone with our move to larger premises on Powis Street, which has enabled us to help more families in need. Perhaps the most exciting development has been the addition of our community café, creating a welcoming space where families can access support with dignity and build connections with others.

A YEAR OF GROWTH AND CHALLENGE

With expansion comes challenges, and we have had to make significant financial investments to make our vision a reality. While this has temporarily impacted our reserves, we see this as a strategic step towards long-term sustainability and greater impact.

Through these changes, we've remained focused on our core purpose: providing essential baby items to families facing financial hardship. I'm proud to share that we've supported over 600 families this year, a testament to the dedication of our staff, volunteers, and supporters.

LOOKING FORWARD

The year ahead will be about consolidation and sustainability—ensuring we continue to grow while strengthening our financial foundation. We have already secured additional funding, and our plans focus on building stronger partnerships, sustainable revenue streams, and expanding support services.

I want to take this opportunity to express my deep gratitude to everyone who has been part of our journey—our dedicated staff, selfless volunteers, generous funders, and incredible community. It is because of you that we can continue making a difference.

Thank you for believing in our mission. Together, we are building a future where every family has the support they need.

“Mama2Mama is more than just a charity—it’s a community. The café has given families a space where they feel valued, where they can meet others and access the help they need with dignity.”



Miroslava Zverbikova
Chair of Trustees

Our Aims and Objectives

At Mama2Mama Baby Essentials, our purpose is simple: to ensure no family in our community is left without access to the essentials every child needs to thrive. We believe that every parent deserves dignity, support, and a safe space — no matter their circumstances.

Our aims are rooted in our governing documents and guided by the Charity Commission's public benefit guidance. Every activity we undertake is designed to further our charitable purposes and deliver meaningful, measurable benefit to the public.

“We exist to support families in hardship by providing baby essentials, emotional support, and a welcoming space to connect with others.”

Public Benefit Statement

The Trustees confirm they have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and when planning current and future activities.

How We Deliver Our Mission

PROJECTS	DETAILS	OUTCOME
Alleviate material hardship for families in crisis	Distribute nappies, formula, baby clothes, and essential supplies to families referred by health visitors and local services	Families in poverty are better able to care for their children and avoid crisis escalation
Reduce isolation among parents and carers	Run a family-friendly café offering free/low-cost refreshments, play space, and informal peer support	Parents have a safe space to socialise, access support, and build local friendships
Promote early intervention	Work with health professionals to identify struggling families early and provide practical help alongside emotional reassurance	Preventative support improves family wellbeing and reduces longer-term public service costs
Operate with transparency and impact	Monitor referrals, track donations, and report regularly to funders and stakeholders	Ensures accountability and builds trust in how donations are used to deliver real outcomes

Our Impact in Numbers

I wasn't looking for pity. I just needed nappies and someone to look me in the eye.

— Mama2Mama Service User

"We came for nappies and formula – we left with hope."

– Service user, Spring 2024

"I came here as a mum in crisis. Now I'm giving back as a volunteer."

Volunteer testimonial

600+

Families supported with essential baby items

32

Community events hosted to build connections

200+

volunteer hours donated

4,000+

Essential baby items distributed

Projects	Details	Outcome
Essential Baby Bank Services	<ul style="list-style-type: none">Established efficient collection and distribution systemsCreated emergency response protocols for crisis situations	<ul style="list-style-type: none">600+ families received essential supplies200+ emergency formula provisions distributed
Community Café Hub	<ul style="list-style-type: none">Created welcoming, stigma-free environment	<ul style="list-style-type: none">Reduced social isolation among parents
Environmental Impact	<ul style="list-style-type: none">Diverted pre-loved baby items from landfillCreated circular economy model	<ul style="list-style-type: none">Estimated 5 tonnes of items redirectedReduced waste while meeting social needs

Key Milestones

This past year marked significant growth for Mama2Mama Baby Essentials. Our move to larger premises on Powis Street not only expanded our storage capacity but also enabled us to establish our community café – creating a welcoming space where families can access support with dignity.

The café has transformed our service delivery model. What began as a practical solution to provide a discreet collection point has blossomed into a vibrant community hub where parents connect, volunteers develop skills, and partnerships flourish.

Service User Profile

Our services reached a diverse range of families this year:

Family Type	%
Working families	34 %
Single-parent households	25 %
Refugee families	15 %
Families with disabilities	10 %
Multi-generational families	10 %

"Coming to the café doesn't feel like asking for charity. I can have a cuppa, chat with other mums, and leave with the essentials my baby needs – all while keeping my dignity intact." – Mama2Mama Service User, August 2024

Volunteer Impact

Our volunteers contributed over 2,000 hours this year. Many began as service users themselves, creating a unique understanding of the challenges our families face.

15 former service users have moved into employment following their volunteer experience with us – a testament to the power of our community-building approach.

Our Achievements

This year, we didn't just grow—we deepened our roots in the community. By strengthening local partnerships, expanding into a new premises, and embedding sustainability into everything we do, we've created a safe, welcoming space where families are supported with dignity. Every step taken has brought us closer to a future that's more connected, inclusive, and resilient—for parents and their children alike.

1 Partnering for Impact

“Support is stronger when we work together.”

We formalised referral pathways with Greenwich Council, enabling funded, faster support for families in need. Our work with local health visitors has improved early identification of struggling parents, while our collaboration with Peabody Housing helps families during housing transitions. These trusted relationships have created a more effective, joined-up network of care across the borough.

2 New Premises Opened

“We now have room to grow – and to breathe.”

Relocating to 51 Powis Street has transformed what's possible. The space is now three times larger than our old unit, allowing us to receive bulk donations, run the café, and host more families. It's not just about size—it's about having a strong foundation to build long-term, community-led change.

3 Doing Good for Families and the Planet

“Helping families shouldn't come at the cost of the planet.”

We've saved 5 tonnes of baby items from landfill through our circular economy model. By sourcing and redistributing locally, we've reduced our environmental footprint while meeting urgent family needs. We're proud to show that social impact and sustainability can go hand-in-hand—and we're just getting started.

Financial Overview

Income and Expenditure at a Glance

Mama2Mama Baby Essentials received a total income of £73,566 for the period ending 30 September 2024, as detailed in Note 3 of the financial statements. This includes:

- £38,980 in restricted funding
- £34,586 in unrestricted funding

Income came from a blend of grants, public donations, and trading activity through our new café. Restricted grants supported specific projects such as our emergency formula scheme and crisis referrals.

Our total expenditure was £84,582, as shown in Note 4. The majority went directly into charitable activities, including baby bank operations, café delivery, rent, staffing, and volunteer training.

Key Figures (matching accounts):

Income Source	Amount (£)
Donations & Grants	58,499
Café & Trading Activity	8,563
Charitable Activities	6,487
Other	17
Total Income	73,566

Expenditure	Amount (£)
Charitable Activities	79,581
Raising Funds	5,001
Total Expenditure	84,582

As noted in the Statement of Financial Activities, our net position for the year was a deficit of £11,016, leading to total funds carried forward of £(4,568).

Reserves Policy, Going Concern & Future Sustainability

Understanding Our Deficit

At year-end, Mama2Mama reported negative reserves of £4,568 (Note 8). This was largely due to upfront investment in securing and fitting out our new premises, as well as launching the community café. These one-off costs were essential for future sustainability but impacted our short-term financial position.

Corrective Actions & Recovery Plan

Despite the deficit, trustees have acted quickly:

- We secured additional unrestricted funding post year-end
- New grant applications are in progress and ongoing
- Our café now brings in modest but growing income
- Expenditure has been reviewed to maintain efficiency

We expect a return to positive reserves within the next reporting period.

Reserves Policy

Our policy is to aim for unrestricted reserves equivalent to 3 months' core operating costs. This remains our target for 2025/26 and beyond, providing a buffer for unforeseen circumstances. We will build towards this target through planned surplus generation and fundraising efforts.

Restricted Funds

Restricted funds totalled £10,748 at year-end (see Note 8). These include grants from the National Lottery, Hyde Housing, and others, each with defined purposes such as formula support or operational delivery. These funds have been used in line with donor intent.

Going Concern Statement

Trustees are confident that Mama2Mama remains a going concern. As outlined in Note 1(b), we have sufficient resources and commitments in place to continue delivering services for the foreseeable future.

We are committed to building a stable, transparent, and financially resilient charity. Every penny is used with care—and always with families at the heart of every decision.

Our Vision for 2025 and Beyond

This year has laid the groundwork – next year is about building on it.

We're entering the next phase of our journey with clear goals, ambitious ideas, and a strong commitment to sustainability. The challenges families face are growing, but so is our ability to respond. Through partnerships, community spaces, and thoughtful growth, we're building a model that supports families with dignity and respect.

Our 2025 Goals

This past year has been about laying foundations. In 2025, we're building upwards—with purpose. Our goals reflect the needs we're seeing on the ground and the feedback we've heard from families, volunteers, and partners. We're focused on growing sustainably, deepening our impact, and ensuring that every decision we make continues to centre dignity, connection, and care.

1. Expand Family Support Services

We'll increase our reach to support at least 800 families with essential items, including baby clothes, formula, and hygiene packs. This includes growing our emergency response capacity for urgent referrals.

2. Grow and Diversify Income

We plan to double our unrestricted income through new fundraising events, local business partnerships, and improved trading from our café.

3. Strengthen Café as a Social Enterprise

We'll develop our community café into a self-sustaining hub. This includes trialling low-cost meal options, creating volunteer-run sessions (e.g., cooking clubs), and hosting monthly family support events in the space.

4. Deepen Volunteer Engagement

Volunteers are the heart of Mama2Mama. In 2025, we'll create a clear volunteer journey that includes training in safeguarding, mental health first aid, and peer support. We want every volunteer to feel confident, valued, and equipped to support others.

5. Environmental Responsibility

Sustainability remains at the core of our model. We'll launch a "Give and Grow" initiative encouraging families to donate and share pre-loved items, alongside new recycling and upcycling partnerships. This not only reduces waste but strengthens community solidarity.

Our Vision in Action

Projects	Planned Activity	Expected Outcome
Baby Bank Growth	Increase referrals and emergency packs by 25%	800+ families supported with essential items
Community Café	New meal offers and monthly events	Café covers 40% of core costs by year-end
Fundraising & Income	Launch donor scheme, host two local fundraisers	£20,000+ unrestricted income generated
Volunteer Development	Training and support programme introduced	Skilled, confident team delivering improved services
Green Futures Programme	"Give and Grow" peer reuse system and recycling drive	7+ tonnes of items saved from landfill

"There comes a point where we need to stop just pulling people out of the river. We need to go upstream and find out why they're falling in."

Archbishop Desmond Tutu:

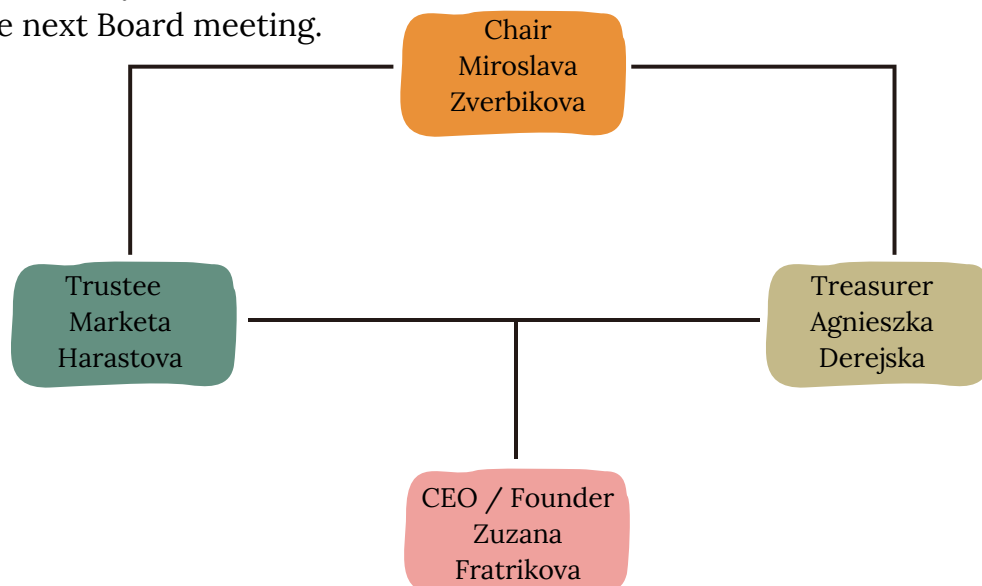
Structure, Governance & Trustee Recruitment

Our Organisational Structure

Mama2Mama Baby Essentials is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales (charity number 1199777). We are governed by our constitution which establishes our charitable objects and powers.

Our charity is led by a Board of Trustees who are responsible for setting the strategic direction and making major decisions. Day-to-day operations are managed by our CEO, Zuzana Fratrikova, who reports directly to the Board. Our small but dedicated team includes both paid staff and volunteers, each bringing valuable skills and experience to our work.

The Board meets quarterly to review progress, discuss strategic matters, and ensure the charity is fulfilling its charitable objects effectively. Decisions requiring immediate attention between meetings are handled by the Chair and Treasurer in consultation with the CEO, with formal ratification at the next Board meeting.



Trustee Recruitment and Appointment

At Mama2Mama Baby Essentials, we recruit trustees with specific skills and experiences. The process of finding and welcoming new trustees to an established board is an excellent opportunity to evaluate and improve the effectiveness of the charity's activities. The recruitment process is open and transparent and clear about the responsibilities involved.

As a comparatively small charity with limited resources, we need to keep a simple approach to recruitment. We review the gaps in our collective experience and consider what additional skills are needed in the organisation. Finding new Trustees with the right skills has always been challenging. We recognise that recruitment of Trustees from people we know could give the perception of exclusivity. However, we also see the advantages in recruitment by recommendation and over the years this has proved to attract the right calibre of person for our organisation - both as Trustees and Board members.

Risk Oversight & Related Party Transactions

Risk Management and Oversight

The Trustees have conducted a thorough assessment of the major risks to which the charity is exposed. We have established systems and procedures to mitigate these risks and regularly review our risk register.

Key risks identified include:

Financial sustainability: With the current economic climate and our recent investment in larger premises, maintaining financial stability remains our primary concern. We mitigate this through diversified funding streams, regular financial monitoring, and our reserves recovery plan.

Safeguarding: Working with vulnerable families requires robust safeguarding procedures. All staff and volunteers undergo DBS checks and receive safeguarding training. Clear reporting procedures are in place and regularly reviewed.

Data protection: We handle sensitive personal information and ensure compliance with GDPR through secure systems, regular staff training, and data minimisation practices.

Volunteer retention: Our services rely heavily on volunteers. We address retention risks through comprehensive training, regular supervision, and creating meaningful volunteer experiences.

Building and premises: Our move to larger premises introduced new property-related risks. We mitigate these through appropriate insurance, regular maintenance, and health and safety procedures.

The Board reviews these risks at each quarterly meeting, with the risk register updated accordingly. This approach ensures that risk management remains dynamic and responsive to changing circumstances.

Related Party Transactions

As disclosed in Note 11 of the financial statements, no money was paid to any trustees during the period, except for direct reimbursement of costs incurred on the charity's behalf.

The CEO, Zuzana Fratrikova, invoiced the charity a total of £36,769 for her services, with a creditor balance of £20,269 at the period end. All transactions with related parties are conducted at arm's length and in accordance with the charity's normal procedures.

Trustee Accountability and Financial Governance

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards, including FRS 102. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity at any time and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and ensuring their proper application.

Ongoing Oversight

Trustees receive regular financial reports and operational updates throughout the year. Strategic decisions are made in line with our charitable objectives, risk register, and financial position.

Audit and External Scrutiny

Our accounts are independently examined by Simpson Wreford LLP in accordance with section 145 of the Charities Act 2011. Their report can be found on page 17 of this annual report.

We confirm that:

- accounting records have been maintained as required by section 130 of the Charities Act
- the accounts comply with the Charities (Accounts and Reports) Regulations 2008
- no material concerns were raised by the independent examiner

Public Benefit Statement

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. This duty has informed our strategy, decision-making, and activities throughout the year.

"Transparency is a core value for us. We know that public trust is earned, and we are committed to high standards of governance and accountability at every level."

Approval of Trustees' Report

The Trustees confirm that the Annual Report and Financial Statements for the period ended 30 September 2024 were approved by the Board of Trustees and authorised for issue.

We confirm that the information presented in this report — including the Trustees' Report and the Financial Statements — provides a true and fair view of the charity's activities for the reporting period. These statements have been prepared in accordance with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and applicable accounting standards, including the Charities SORP (FRS 102).

This report was approved by the Board of Trustees on:

25 March 2025

Signed on behalf of the Trustees:



Miroslava Zverbikova
Chair of Trustees

MAMA2MAMA BABY ESSENTIALS

Legal and Administrative Information

Period ended 30 September 2024

Charity Legal Name: Mama2Mama Baby Essentials

Charity registration number: 1199777

Trustees: M Zverbikova - Chair
A Derejska - Treasurer
M Harastova

Senior management team: Z Fratrikova - CEO

Registered & operational address: 51 Powis Street
London SE18 6HZ

Independent Examiners: Simpson Wreford LLP
Chartered Accountants
Wellesley House
Duke of Wellington Avenue
Royal Arsenal
London SE18 6SS

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Independent Examiners' Report

To the Trustees of Mama2Mama Baby Essentials for the Period Ended 30 September 2024

I report to the charity trustees of the company for the period ended 30 September 2024, which are set out on pages 20 to 30.

Responsibilities and basis of report

As the charity trustees of Mama2Mama Baby Essentials 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 Trustee'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 2011 Act.

Independent examiner's report

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

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Georgina Fox ACA

For and behalf of Simpson Wreford LLP, Chartered Accountants

Institute of Chartered Accounts in England and Wales

Wellesley House
Duke of Wellington Avenue
London, SE18 6SS
Dated: 27 March 2025

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Statement of Financial Activities (including Income and Expenditure Account)

Period ended 30 September 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total funds 30 Sep 2024 £	Total funds 5 Apr 2023 £
INCOME	3				
Donations and grants		19,519	38,980	58,499	19,246
Charitable activities		12,398	-	12,398	-
Trading activities		2,652	-	2,652	-
Other income		17	-	17	-
TOTAL INCOME		34,586	38,980	73,566	19,246
EXPENDITURE ON:	4				
Raising funds		5,001	-	5,001	-
Charitable activities		51,349	28,232	79,581	12,798
TOTAL EXPENDITURE		56,350	28,232	84,582	12,798
NET INCOME/(EXPENDITURE)		(21,764)	10,748	(11,016)	6,448
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(21,764)	10,748	(11,016)	6,448
RECONCILIATION OF FUNDS					
Total funds brought forward		6,448	-	6,448	-
Total funds carried forward		(15,316)	10,748	(4,568)	6,448

The results for the year derive from continuing activities, and there are no other gains or losses other than those shown above.

The notes on pages 20 to 30 form part of these financial statements.

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Balance Sheet as at 30 September 2024

	Notes	2024	2023
Fixed Assets			
Tangible assets	5	8,472	4,019
Current Assets			
Stock		5,911	-
Debtors	6	3,022	-
Cash at bank and in hand		<u>1,967</u>	<u>2,429</u>
		<u>10,900</u>	<u>2,429</u>
Creditors			
Amounts falling due within one year	7	<u>(23,941)</u>	<u>-</u>
Net current assets		<u>(13,039)</u>	<u>2,429</u>
Total net assets		<u>(4,568)</u>	<u>6,448</u>
The Funds of the Charity	8		
Unrestricted Funds		(15,316)	6,448
Restricted Funds		<u>10,748</u>	<u>-</u>
		<u>(4,568)</u>	<u>6,448</u>

The financial statements on pages 18 to 30 were approved by the Trustees on 25th March 2025 and signed on their behalf by:



M Zverbikova
Trustee (Chair)

MAMA2MAMA BABY ESSENTIALS

Notes to the financial statements – Period ended 30 September 2024

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

Company information

Mama2Mama Baby Essentials is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. The operation office is 51 Powis Street, London SE18 6HZ.

(a) Basis of accounting

The accounts have been prepared under the historical costs convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK generally Accepted Practice as it applies from 1 January 2019.

Mama2Mama Baby Essentials meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, the charity's functional currency. Monetary amounts are rounded to the nearest £.

(b) Going Concern

At the time of approving the accounts, 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 the accounts.

Whilst the Trustees note the negative reserves at the period end, additional unrestricted funding sources have been secured at the date of signing the accounts.

(c) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Unrestricted funds include donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Expenditure, which meets these criteria, is charged to the fund.

(d) Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

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Notes to the financial statements – Period ended 30 September 2024

1. Accounting Policies continued

- Grants, donations and gifts are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Grant income is only deferred where the donor has clearly specified that it relates to a future period.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- 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 deed of covenant is recognised at the time of the donation.
- Incoming resources generated from trading activities are recognised at fair value and shown net of VAT and other sales related taxes.

(e) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of project size.

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Notes to the financial statements – Period ended 30 September 2024

(f) Fixed assets

Fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

It is the policy of the company to provide depreciation at the following annual rates in order to write off each asset over its estimated useful economic life. The following rates of depreciation have been applied throughout the year.

Plant and machinery	-	20% reducing balance
Fixtures and fittings	-	20% reducing balance

MAMA2MAMA BABY ESSENTIALS

Notes to the financial statements – Period ended 30 September 2024

1. Accounting Policies continued

(g) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) Creditors and provisions

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

(j) Financial instruments

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

(k) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

(l) Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

(m) Stock

The Charity holds stock of donated goods to be distributed to its beneficiaries. Stock is held at an estimated fair value for comparable items in a similar condition.

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Notes to the financial statements – Period ended 30 September 2024

2. Critical accounting estimates

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 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.

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Notes to the financial statements – Period ended 30 September 2024

3. Incoming resources

	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2024 Total</i> £	<i>2023 Total</i> £
3.1 Income from donations and legacies				
<i>Donations</i>	3,619	-	3,619	601
<i>Grant income</i>				
National Lottery Community Fund	-	19,980	19,980	9,925
Local Giving	-	-	-	500
Albert Hunt Trust	3,000	-	3,000	-
DWF Foundation	500	-	500	-
Absolute Return for Kids	-	2,000	2,000	-
Hyde Charitable Trust	-	15,000	15,000	-
Leathersellers	5,000	-	5,000	-
Postcode Society Trust	6,400	-	6,400	-
Skipton Building Society	-	2,000	2,000	-
Yapp Charitable Trust	1,000	-	1,000	-
3.2 Income from charitable activities				
<i>Gift Aid</i>	6,487	-	6,487	-
<i>Donated goods, facilities and services</i>	5,911	-	5,911	8,220
3.3 Income from other trading activities				
<i>Sales - Café</i>	2,117	-	2,117	-
<i>Other sales income</i>	535	-	535	-
<i>Interest Income</i>	17	-	17	-
	<u>34,586</u>	<u>38,980</u>	<u>73,566</u>	<u>19,246</u>

3.4 Income by activity

	<i>Core</i> £	<i>2024 Total</i> £	<i>2023 Total</i> £
Donations	3,619	3,619	601
Grant income	54,880	54,880	10,425
Donated goods, facilities and services	5,911	5,911	8,220
Charitable activities	6,487	6,487	-
Income from trading activities	2,652	2,652	-
Other income	17	17	-
	<u>73,566</u>	<u>73,566</u>	<u>19,246</u>

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Notes to the financial statements – Period ended 30 September 2024

4. Total resources expanded

	<i>Charitable activities</i>	<i>Raising Funds</i>	<i>Governance costs</i>	<i>2024 Total</i>	<i>2023 Total</i>
	£	£	£	£	£
Bank fees	462	-	-	462	32
Depreciation and impairment	2,118	-	-	2,118	447
Direct expenses - Café	-	5,001	-	5,001	19
Donated items	-	-	-	-	7,500
Freelance fees	40,469	-	-	40,469	-
Insurance	-	-	580	580	180
Premises expenses	1,464	-	-	1,464	-
Printing, postage and stationery	63	-	-	63	-
Professional fees	187	-	-	187	300
Rent	13,640	-	-	13,640	3,000
Salaries and wages	14,940	-	-	14,940	-
Staff costs	348	-	-	348	-
Sundry	39	-	-	39	-
Subscriptions	584	-	-	584	-
Telephone	243	-	-	243	-
Travel	827	-	-	827	15
Volunteer costs	1,067	-	-	1,067	-
Warehouse move	-	-	-	-	460
Website	-	-	-	-	125
	-	-	-	-	-
Accountancy	-	-	2,550	2,550	720
Total expenditure	76,451	5,001	3,130	84,582	12,798

5. Tangible fixed assets

	Fixtures and Fittings	Plant and Machinery	Total
Cost			
At 6 April 2023	4,466	-	4,466
Additions	<u>5,542</u>	<u>1,029</u>	<u>6,571</u>
At 30 September 2024	<u><u>10,008</u></u>	<u><u>1,029</u></u>	<u><u>11,037</u></u>
Depreciation			
At 6 April 2023	447	-	447
Charge for year	<u>1,912</u>	<u>206</u>	<u>2,118</u>
At 30 September 2024	<u><u>2,359</u></u>	<u><u>206</u></u>	<u><u>2,565</u></u>
Net Book Value			
At 30 September 2024	<u><u>7,649</u></u>	<u><u>823</u></u>	<u><u>8,472</u></u>
At 5 April 2023	<u><u>4,019</u></u>	<u><u>-</u></u>	<u><u>4,019</u></u>

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Notes to the financial statements – Period ended 30 September 2024

6. Debtors

	2024	2023
	£	£
Trade debtors	(206)	-
Accrued income	1,500	-
VAT repayable	1,728	-
	<u>3,022</u>	<u>-</u>

7. Creditors

	2024	2023
	£	£
Trade creditors	20,473	-
Accruals	1,700	-
Other creditors	759	-
Social security and other tax	1,009	-
	<u>23,941</u>	<u>-</u>

8. Analysis of charitable funds

	<i>As at 6 April 2023</i>	<i>Incoming resources</i>	<i>Outgoing resources</i>	<i>Fund transfers</i>	<i>As at 30 September 2024</i>
	£	£	£	£	£
<i>Restricted funds</i>					
National Lottery Community Fund	-	19,980	(12,819)	-	7,161
Absolute Return for Kids	-	2,000	(413)	-	1,587
Skipton Building Society	-	2,000	-	-	2,000
Hyde Charitable Trust	-	15,000	(15,000)	-	-
Total restricted funds	-	38,980	(28,232)	-	10,748
<i>Unrestricted funds</i>					
Core	6,448	34,586	(56,350)	-	(15,316)
Total unrestricted funds	6,448	34,586	(56,350)	-	(15,316)
<i>Total funds</i>	<u>6,448</u>	<u>73,566</u>	<u>(84,582)</u>	<u>-</u>	<u>(4,568)</u>

National Lottery Community – The charity received a grant of £19,980 from the National Lottery Community Fund for spending on the project Babbling for Help.

Absolute Return for Kids – The charity received a grant of £2,000 for Absolute Return for Kids for spending on shelving and storage solutions.

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Notes to the financial statements – Period ended 30 September 2024

Skipton Building Society – The charity received a grant of £2,000 from the Skipton Building Society for spending towards on going operations.

Hyde Charitable Housing – The charity received a grant of £15,000 from Hyde Charitable Housing for spending towards on going operations.

9. Analysis of net assets between funds

	<i>Core unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds £</i>
Tangible fixed assets	8,472	-	8,472
Current assets/(liabilities)	(23,788)	10,748	(13,040)
Total	<u>(15,316)</u>	<u>10,748</u>	<u>(4,568)</u>

10. Staff costs

Staff costs for the year were as follows:

	<i>2024 £</i>	<i>2023 £</i>
Salaries and wages	14,583	-
Social Security costs	-	-
Staff pension costs	357	-
	<u>14,940</u>	<u>-</u>

The average number of staff employed during the year, was as follows:

<i>2024</i>	<i>2023</i>
<u>1</u>	<u>-</u>
<u>1</u>	<u>-</u>

11. Related Party Transactions

During the period, no money was paid to any of the trustees, except for direct reimbursement of costs incurred on the charity's behalf.

During the period, Zuzana Fratrikova, the charity's CEO and founder, invoiced the charity a total of £36,769 for her services as CEO. At the period end, there was a creditor balance owing of £20,269.

A loan of £795 was also due back to Zuzana Fratrikova at the year end. No interest is payable on this loan.

MAMA2MAMA BABY ESSENTIALS

Notes to the financial statements – Period ended 30 September 2024

12. Ultimate controlling party

The Charity is under the control of the Board of Trustees.

13. Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs and charge shown in Note 10 represents the contributions payable by the company to the fund. The amount owed from the pension fund as at the 30 September 2024 is £36 (2023 – £Nil).

14. VAT

The charity registered for VAT in 2024, the amount owed from HMRC at 30 September 2024 is £1,728 (2023 – £Nil).

15. Other professional services provided by the independent examiners

In line with many other businesses of this size and nature, we use our independent examiners to assist with the preparation of the financial statements.

16. Stock

Goods were donated to the charity to be distributed to its service users by members of the public. The value of the stock held was estimated to be £5,911 at 30 September 2024. There are no unfulfilled conditions or contingencies attaching to these resources.

17. Length of Accounting Period

The charities financial year-end was changed from 5 April to 30 September, effective from the period beginning 6 April 2023. The change in reporting period was necessary due to the charity starting a new trading activity in September 2024. The charity felt it would be better moving forward for the accounts to show a full years café performance. As a result of this change the comparative amounts presented in the accounts are not entirely comparable. We confirmed the board has authority to change its reporting period and appropriate filings have been made.

MAMA2MAMA BABY ESSENTIALS

Notes to the financial statements – Period ended 30 September 2024

18. Operating lease commitments

At 30 September 2024 the charity was committed to making the following payments under non-cancellable operating leases:

	<i>2024</i>	<i>2023</i>
	<i>£</i>	<i>£</i>
Due within one year	55,825	-
Due after one year	-	-
	<hr/> 55,825	<hr/> -

“Everyone deserves a place to feel safe, seen, and supported”

The road hasn't been easy, but together we've done something powerful. Mama2Mama welcomed more families than ever — proving what's possible when community leads with compassion.

As we look to the future, we remain committed to our vision of a community where no family faces crisis alone. With your continued support, we'll keep building bridges, breaking down barriers, and creating spaces where dignity and hope flourish.

Thank you to every funder, volunteer, partner and neighbour who helped make this possible in 2024.

