

Charity registration number 1157845

**ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES
(AIMS)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

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ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

LEGAL AND ADMINISTRATIVE INFORMATION

Constitution:

Association for Improvements in the Maternity Services is a Charity Incorporated Organisation (CIO).

Commencement of trading:

Association for Improvements in the Maternity Services was founded in 1960 and was registered as a CIO on 14 July 2014.

Trustees:

The trustees of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the period and since the period end were as follows:

Trustees

Dr D Chippington Derrick
D V Brassington
Dr N J Higson
J A Klair
K M Graves
K M Glenton
H Willington
R Jones (Appointed 18 January 2024)

Charity number

1157845

Independent examiner

Azets Audit Services
Ashcombe Court
Woolsack Way
Godalming
Surrey
GU7 1LQ

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, 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) (effective 1 January 2019)".

Achievements and performance

THE IMPACT OF AIMS

OUR YEAR IN NUMBERS

Campaigns Team Campaigns pages on the website were accessed over 13,000 times, compared with 10,854 times last year. Campaigns Team volunteers attended a total of fifty meetings and conferences.

The Helpline answered 132 queries, these have been a mixture of emails and voicemails enquiries. Many of the enquirers have received written replies and had telephone conversations with helpline volunteers. The number of enquiries was lower than the previous year (227).

AIMS Birth Information pages were accessed over 86,000 times, with the most frequently visited pages being: How accurate is my 'due date'?; Freebirth, Unassisted Childbirth and Unassisted Pregnancy; Vaginal Examinations and Am I more likely to need a caesarean if my labour is induced? This is lower than last year (160,000), so we are working to raise awareness of our resource e.g. through social media, engagement with student midwives and links from other sources of information.

AIMS published four Journals during the year and the articles in these on the website have been accessed over 20,000 times. The most frequently accessed articles from each of these were: Birth Space – Supportive or Coercive?; Why I am taking a break; Just 'birth': the phenomenon of birth without a healthcare professional and Report of Parliamentary Debate on Birth Trauma. Articles from previous AIMS Journals continue to be accessed, frequently accessed articles included: Labour Induction at Term – How great is the risk of refusing it? (7702); Three's a crowd: vaginally born triplets (7771) and Physiological birth: how it works (4567).

AIMS Guides and other publications

We sold 640 physical copies of our books as well as digital copies on Kindle. In the previous year we sold 765 physical copies. We are working on two new AIMS Guides for publication in 2025.

We ran 11 **AIMS workshops** that were attended by 62 doulas, midwives, student midwives, antenatal educators and AIMS volunteers. This was a new initiative starting in April 2023 and we plan to develop it.

AIMS work depends on volunteers and we are grateful for the contributions of 73 people this year. 48 AIMS members have served as **volunteers** contributing regularly to AIMS work and another 19 people were **authors** of Journal articles or birth information pages and a further 6 contributed in other ways. We estimate the value of the hours given by our regular volunteers to be in excess of £70,000 based on the Real Living Wage of £12 per hour, though many of our volunteers are highly skilled people who could command much higher rates than this.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

AIMS Campaigning

We now have two well-established working groups of volunteers focusing on our key campaigns for Continuity of Carer and Physiology Informed Maternity Services. The latter group are developing case studies and presented a poster featuring some of these at the British Intrapartum Care conference in November 2023.

AIMS Campaigns Volunteers have engaged in a variety of Campaigning work including submitting comments on two draft NICE guidelines and three important surveys (on birth trauma, pre-term birth and Northern Ireland's Women's Health strategy), wrote five open letters to politicians and key maternity service stakeholders, as well as various reports and reviews, all of which can be found on the Campaigns section of the website. They have also written articles for the AIMS Journal, spoken at or attended a wide range of meetings and conferences and read research and policy documents. All of this has been documented in reports in each of the four AIMS Journals published this year:

www.aims.org.uk/journal/item/aims-campaigns-update-june-2023

www.aims.org.uk/journal/item/campaigns-update-september-23

www.aims.org.uk/journal/item/campaigns-update-december-23

www.aims.org.uk/journal/item/campaigns-update-march-24

We have maintained our involvement in various maternity service forums and our engagement with key stakeholders. This includes our membership of NHS-England's Maternity and Neonatal Programme Stakeholder Council, the MBRRACE Stakeholder Group, NMPA Clinical Review Group, and the Charities' and Service Users Maternity Continuity of Carer Network. We are also acting as stakeholders or PPI partners on the BEST UK, CHERISH and Plan-A studies and RCM's Research Prioritisation project. In Northern Ireland our volunteers have been actively involved in the review of maternity services, attending meetings and workshops.

We have reviewed and updated our Position Papers on Choice of Birthplace, Freebirth, Obstetric Violence, and are in the process of reviewing the remainder.

AIMS Guides

The AIMS Guide to Twin Pregnancy and Birth was removed from sale in April 2022 after concerns were raised about some of the content. It has been reviewed by a number of topic experts and we plan to reissue it with an appropriate note of revisions in the near future.

AIMS books are at the core of our mission providing comprehensive information on key maternity issues and decision making. They provide evidence-based information to enable informed decision making, but also help the reader to understand how they can assert their right to be supported in the decisions they make.

Further books in this series are planned or underway including Birth after Caesarean and Breech Birth. Future books will provide information on issues which we know are of importance to those using the maternity services and those supporting them. Producing new books requires a substantial investment, so we will be exploring options for grants or crowdfunding to cover this.

Birth information

This year the Birth Information Team have worked together to manage the continued updating of existing Birth Information pages on the AIMS website. We endeavour to review on a 2-yearly basis, and the writing of new pages, which are a key openly accessible resource to support maternity service users to make informed decisions.

We have added three new pages, on Mental Health Support, Legal Support, and Birth Trauma resources and are developing ones on Breech Birth, Birth Physiology, Perinatal Mental Health and Birth Trauma, and Neurodiversity in Birth.

We have also reviewed and updated our pages on Understanding Quantitative Research, and on Induction and the Chance of a Caesarean.

With the help of funding from our Big Give match-funding campaign we are in the process of getting two key pages - Making Decisions About Your Maternity Care, and Who's Who in Pregnancy and Birth translated in order to make them more accessible to those whose first language is not English.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

AIMS Helpline

Helpline volunteers aim to listen to the person, provide evidence based information to help them make decisions, to support them in their decisions, to help them to navigate the system, and to know their rights.

We have recruited a number of new members which should enable us to answer more queries, as well as reviewing and updating the information in our 'template answers.'

The ten most asked-about issues were, in order: induction of labour, homebirth, children's services, consent, making a complaint, coercion or bullying, maternity services, ultrasound, unattended birth and gestational diabetes.

AIMS Journal

We have continued to produce our quarterly Journal and publish it in open access on our website. All the Journals provided updates from the AIMS Campaigns team on their work over the past few months and campaigns-related as well as themed articles. The themes of the four Journals published in the year were:

Where will the baby come out? Birthplace dreams, instincts and lived experience (Journal Vol. 35, No. 2 June 2023) revisits the topic of place of birth, with articles about safety in relation to the place of birth; personal accounts of less usual birth places; the stress and pressure experienced and observed by doulas who work in the hospital birth environment; and more.

We were there (Journal Vol. 35, No. 3, September 2023). This issue is not about the mother's experience of birth but about the experience of the other people who were with her during the birth and/or the newborn period. They may have been with her in person or perhaps in spirit. The arrival of a baby touches many lives.

Mixed Feelings (Journal Vol. 35, No. 4 December 2023) has the theme of perinatal emotional and mental well being. It looks at the range of emotional and mental health challenges that people may encounter as they become parents.

I am writing to complain ((Journal Vol. 36, No. 1 March 2024) focuses on the experience and process of making a complaint about the maternity services.

Social Media

Having simplified our processes for managing the creation and scheduling of social media posts we are now able to publish at least one post a day across Facebook, Instagram and X, plus selected posts on LinkedIn. Our engagement has also benefited from the involvement of the Campaigns team to share relevant posts from other organisations.

Fundraising - the Big Give

In November 2023 we ran a fundraising campaign with the Big Give organisation. We were raising funds for the following:

£2,350 - Translation of Birth Information Pages

£2,150 - Campaigning at national events

£500 - Student Midwife engagement

We reached our target of £2,500 in donations, which was match-funded by the Big Give to give a total of £5,000, with another £500 in Gift Aid.

We have spent the full amount raised for campaigning in the year to 31st March 2024, and £300 so far on student midwife engagement. Work on the translation of webpages should start soon.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

AIMS organisation

AIMS was founded in 1960 and became a Charity in 2014.

In 2020 we transitioned to a new structure with trustees taking a more traditional oversight and strategy role, while a small volunteer Management team handles day-to-day decisions and Volunteer support.

In 2022 we further developed the structure with the addition of Team Leads to facilitate the teams delivering different aspects of AIMS work. We also assigned a 'link trustee' to each team to provide informal oversight and improve communication between trustees and other volunteers.

In 2023 we continued to develop our working practices with the introduction of a new volunteer details form to ensure that all active volunteers are assigned to a role that matches their skills, experience and interests, and a new volunteer agreement to clarify expectations on both sides. This process is now embedded, and we are also asking all new volunteers to attend a short orientation training session, as well as providing them with an induction checklist.

In 2022 and 2023 the Trustees redefined the AIMS vision, mission, values and the three pillars of work that support delivery of the mission:

- Providing objective, accessible, evidence-based information tailored to the needs of maternity service users and those who support them
- Providing individual support and tools for self-advocacy
- Campaigning and lobbying at national level for the service improvements that we believe are needed

For details see www.aims.org.uk/about-aims

In early 2024 they identified four strategic aims with the intention of delivering these within three years.

1. Be an influential, effective and well-informed lay voice in the national debate on maternity services improvement including by:
 - being represented on all key councils, committees and other decision-making bodies
 - influencing policy and practice by contributing to key consultations on national policy and guidelines
 - acting as a 'critical friend' to the maternity services by commenting on key issues, including critiquing policies and their implementation
2. Be providing accessible, reliable, evidence-based information that is accessed annually by a number equal to at least 25% of pregnant women and people, and 50% of birth workers and maternity staff.
3. Be providing independent support to at least one thousand individual maternity service users or their supporters per year
4. Have built a resilient and sustainable, financially secure organisation by:
 - ensuring we at least break even in the current year and are forecast to do so for the next 3 years, as well as having reserves to cover our running costs for at least 6 months
 - ensuring we have sufficient volunteer hours and a suitable mix of skills to deliver all key functions, such that the loss of any one volunteer would not impact on our ability to achieve our strategic aims.

Trustees will be working with our Team Leads to develop an action plan to deliver these aims. AIMS is proud of our long history of independence. We do not receive any funding or benefit from being linked to any commercial enterprise. The trustees believe that it continues to be of vital importance that AIMS is, and is seen to be, wholly independent of any third parties in order to preserve our reputation for providing impartial information. as set out in our "Advertising, Promotion & Endorsement Policy statement" www.aims.org.uk/general/advertising-promotion-endorsement .

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

AIMS AGM

The AIMS AGM was held online on Saturday 28th October 2023. Our intention was for this to be an in-person meeting, but unfortunately a rail strike on the day made that impractical. We therefore rearranged it as an online meeting. Ten people attended and instead of gathering around a single candle to start the meeting, were encouraged to light their own candles reminding us "that it is better to light a single candle than to curse the darkness".

The business of the AGM followed, with presentation of the Trustees Annual Report and Accounts and the election of trustees.

The formal business of the AGM was followed by a presentation about the need to recruit new trustees and what skills might be required from them. Hailey Willington also talked about her work on updating AIMS policies on a rolling schedule, starting with the Environmental Policy.

We concluded the meeting with time for a social get together, not the same as the usual AIMS shared lunch, but it was good to have the time just to talk.

AIMS Volunteer meetings

We have continued to run regular All Volunteers meetings which provide updates on the work of the different Volunteer teams and a chance to discuss a range of organisational and maternity services issues, as well as enabling Volunteers who work in different areas of AMS to get to know one another..

Four Volunteer meetings were held online this year in June, September and November 2023 and February 2024.

AIMS Workshops

We launched our programme of online interactive workshops in April 2023. These focus on topics relating to the AIMS Guides or other key topics of interest to birth workers and activists.

This year they covered Induction of Labour (run five times), Foundation Stones for Supporting the Physiological Process (three times) and Rights in Pregnancy and Birth (run three times.)

We are delighted that these three workshops plus a fourth on Resolution After Birth have all been accredited by Doula UK for CPD for their members. We now plan to run one of these each month from September 2024, with occasional other workshops led by guest speakers.

As part of our drive to increase engagement with student midwives we have begun offering them two free places per workshop, and so far 12 have taken up this opportunity.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Income

Members' subscriptions and book sales continue to provide the backbone of our funding. Subscriptions raised the sum of £6,610 (2023 - £7,970). The current cost of living crisis and resulting pressure on family finances means that we are suffering a continuing loss of members.

In October 2023 we ran a campaign for donations under the auspices of the Big Give and we are grateful to those who generously donated £2,500, doubled by the big Give to £5,000, making a donations total for the year of £8,521 (2023 - £3,969).

We were very pleased to receive a generous grant of £3,000 from the Cecil Pilkington Trust.

Publications and Talks

Income from sales of books was slightly lower than in the previous year at £6,000 (2023 - £7,605). The new programme of workshops earned £2,015 (2023 - £nil).

Costs

Costs of publications were lower than last year at £8,845 (2023 - £9,084) in line with the lower level of sales of our books.

Support costs were higher than in the previous year at £17,015 (2023 - £15,287), mostly due to a full year of salary costs as contrasted with 11 months in the previous year. We continued to hold most of our major meetings online, which helped keep running costs low.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees estimate that the currently level of reserves for the year ended 31 March 2024 would cover 19 months of running costs and thus the reserves policy has been met.

Deficit

Expenditure for the year was greater than income by £4,400 a significant improvement on the deficit of £11,593 in the prior year, the improvement mostly due to fundraising, grants and the new workshop programme, but more needs to be done for the charity to break even. This is necessary for the charity to survive. We are currently looking at fundraising initiatives, including applying for grants, and ways by which we may be able to increase book sales, membership income and donations.

Structure, governance and management

Dr D Chippington Derrick

D V Brassington

Dr N J Higson

J A Klair

K M Graves

K M Glenton

H Willington

R Jones

(Appointed 18 January 2024)

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of Public Benefit

The Trustees confirm that we have acted in accordance with the public benefit guidance published by the Charity Commission.

The trustees' report was approved by the Board of Trustees.

.....
Dr D Chippington Derrick

Trustee

Dated:

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

I report to the trustees on my examination of the financial statements of Association For Improvements In The Maternity Services (AIMS) (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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 statement

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Debra Saunders FCA
Azets Audit Services
Ashcombe Court
Woolsack Way
Godalming
Surrey
GU7 1LQ
United Kingdom

Dated:

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
<u>Income and endowments from:</u>					
Donations and subscriptions	2	13,189	4,942	18,131	11,939
Charitable activities	3	8,015	-	8,015	7,605
Other trading activities	4	185	-	185	72
Other income	5	192	-	192	278
Total income		<u>21,581</u>	<u>4,942</u>	<u>26,523</u>	<u>19,894</u>
<u>Expenditure on:</u>					
Raising funds	6	8,845	-	8,845	9,084
Charitable activities	7	19,628	2,450	22,078	22,403
Total resources expended		<u>28,473</u>	<u>2,450</u>	<u>30,923</u>	<u>31,487</u>
Net movement in funds		(6,892)	2,492	(4,400)	(11,593)
Fund balances at 1 April 2023		<u>48,257</u>	-	<u>48,257</u>	<u>59,850</u>
Fund balances at 31 March 2024		<u><u>41,365</u></u>	<u><u>2,492</u></u>	<u><u>43,857</u></u>	<u><u>48,257</u></u>

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

All income and expenditure derive from continuing activities.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Stocks	12	25,500		27,806	
Debtors	13	1,641		3,490	
Cash at bank and in hand		20,889		23,511	
		<u>48,030</u>		<u>54,807</u>	
Creditors: amounts falling due within one year	14	<u>(4,173)</u>		<u>(6,550)</u>	
Net current assets			43,857		48,257
Income funds					
Restricted funds	16		2,492		-
Unrestricted funds			41,365		48,257
			<u>43,857</u>		<u>48,257</u>

The financial statements were approved by the Trustees on

.....
Dr D Chippington Derrick
Trustee

.....
D V Brassington
Trustee

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The charity is a Charity Incorporated Organisation (CIO) in England and Wales with charity number 1157845. Its registered office is 1 Carlton Close, Camberley, Surrey, GU15 1DS. The names of the trustees can be found on the legal and administrative information page.

The CIO meets the definition of a public benefit entity under FRS 102 SORP through its campaigning, helpline and guides.

1.1 Accounting convention

The financial statements have been prepared in 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) (effective 1 January 2019)". 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 and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has 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. The principal accounting policies adopted 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 the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

1.4 Income

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 probable that income will be received.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Membership subscriptions received in the nature of a gift are recognised in donations.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Government grants are recognised when the charity is legally entitled to them after any performance conditions have been met. Where there are no performance conditions attached to the terms of the grant, the income is recognised on an accruals basis.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure heading.

Charitable costs relate to any costs incurred by the charity whilst working towards meeting its objectives.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

The irrecoverable VAT is charged against the category of expenditure for which it was incurred.

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 bases:

Office equipment	25% on cost
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ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts 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). If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the income statement.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of impairment is recognised immediately in the income statement.

1.8 Stocks

Stocks held for resale as part of non-charitable trade are measured at the lower of cost and net realisable value.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and other short-term liquid investments with original maturities of three months or less.

1.10 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Trade and other debtors

Trade and other debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.12 Creditors

The charity has creditors which are measured at settlement amount less any trade discounts.

2 Donations and subscriptions

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	3,579	4,942	8,521	3,969
Grants	3,000	-	3,000	-
Membership fees	6,610	-	6,610	7,970
	<u>13,189</u>	<u>4,942</u>	<u>18,131</u>	<u>11,939</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	2024 £	2023 £
Publication sales	8,015	7,605

Charitable trading income

All income from publications sales, talks and workshops is unrestricted for both 2024 and 2023.

4 Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Sales of merchandise	185	72

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Royalties	51	225
Other income	28	14
Commissions received	113	39
	<u>192</u>	<u>278</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising		
Opening stock of publications	27,806	27,045
Purchases, production and distribution	6,539	9,845
Closing stock of publications	(25,500)	(27,806)
	<u>8,845</u>	<u>9,084</u>

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2024	2023
	£	£
Cost of producing journals	2,448	3,775
Share of support costs (see note 8)	17,015	15,287
Share of governance costs (see note 8)	2,615	3,341
	<u>22,078</u>	<u>22,403</u>
Analysis by fund		
Unrestricted funds	19,628	22,403
Restricted funds	2,450	-
	<u>22,078</u>	<u>22,403</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	9,031	-	9,031	8,803	-	8,803
Depreciation	-	-	-	119	-	119
Administrative expenses	7,325	-	7,325	5,801	-	5,801
Trustees' expenses	286	-	286	238	-	238
Volunteers' expenses	373	-	373	326	-	326
Legal and professional	-	35	35	-	1,961	1,961
Independent examination	-	840	840	-	-	-
Accountancy	-	1,740	1,740	-	1,380	1,380
	<u>17,015</u>	<u>2,615</u>	<u>19,630</u>	<u>15,287</u>	<u>3,341</u>	<u>18,628</u>
Analysed between						
Charitable activities	<u>17,015</u>	<u>2,615</u>	<u>19,630</u>	<u>15,287</u>	<u>3,341</u>	<u>18,628</u>

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>1</u>	<u>1</u>
Employment costs	2024	2023
	£	£
Wages and salaries	<u>9,031</u>	<u>8,803</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The company is a registered charity and is therefore not liable to corporation tax.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2023	570
At 31 March 2024	570
Depreciation and impairment	
At 1 April 2023	570
At 31 March 2024	570
Carrying amount	
At 31 March 2024	-
At 31 March 2023	-

12 Stocks

	2024 £	2023 £
Finished goods and goods for resale	25,500	27,806

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	1,434	1,475
Prepayments and accrued income	207	2,015
	1,641	3,490

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	15	25	160
Trade creditors		569	729
Accruals		3,579	5,661
		4,173	6,550

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Deferred income

	2024 £	2023 £
Other deferred income	25	160
	<u>25</u>	<u>160</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	25	160
	<u>25</u>	<u>160</u>
Movements in the year:		
Deferred income at 1 April 2023	160	75
Released from previous periods	(135)	(75)
Resources deferred in the year	-	160
	<u>-</u>	<u>160</u>
Deferred income at 31 March 2024	25	160
	<u>25</u>	<u>160</u>

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
Big Give Campaign	-	4,942	(2,450)	-	2,492
	<u>-</u>	<u>4,942</u>	<u>(2,450)</u>	<u>-</u>	<u>2,492</u>

Big Give Campaign

This fund is for the translation of Birth Information Pages, campaigning at national events and student midwife engagement.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Fund balances at 31 March 2024 are represented by:				
Intangible fixed assets	-	-	-	-
Current assets/(liabilities)	41,365	2,492	43,857	48,257
	<u>41,365</u>	<u>2,492</u>	<u>43,857</u>	<u>48,257</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

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

During the year, the trustees were reimbursed expenses of £286 (2023 - £238) for fulfilling their duties.