

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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 | E J Ashworth Dr D Chippington Derrick D V Brassington S I R Ridley N J Higson V Henchy (Appointed 17 July 2019) R Guirguis (Appointed 11 September 2020) |
| Charity number | 1157845 |
| Independent examiner | Azets Audit Services Mount Manor House 16 The Mount Guildford Surrey GU2 4HN |

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

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ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2020

The trustees presents it's report and financial statements for the year ended 31 March 2020.

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)".

Objectives and activities

The objects of The Association for Improvements in Maternity Services ("AIMS") are, insofar as the following relate to the improvement of the provision of maternity and maternity related health services, pregnancy, childbirth, the postnatal period and early parenthood:

1. to advance, preserve and protect the mental, emotional and physical health of women;
2. to advance, preserve and protect the mental, emotional and physical health of families, parents and children;
3. to advance the education of the public, including healthcare professionals;
4. to promote human rights (as set out in the Universal Declaration of Human Rights, the Convention on the Elimination of Discrimination against Women and subsequent United Nations conventions and declarations, and the European Convention for the Protection of Human Rights and Fundamental Freedoms) in the United Kingdom.

AIMS Mission Statement

To clarify AIMS' focus for both volunteers and users of our services, we use the mission statement which was adopted in 2018. "We support all maternity service users to navigate the system as it exists, and campaign for a system which truly meets the needs of all." This statement has allowed us to more clearly focus on our objectives, and to communicate them to others.

The provision of high quality, safe and legally compliant maternity services is for the public benefit as it is in society's interest that maternity services function in such a way that the mental, emotional and physical health of pregnant women, parents, children and their families are advanced and preserved. All our activities have been geared towards promoting this goal.

In planning our activities for the year at the meetings of the trustees we kept in mind the Charity Commission's guidance on public benefit.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance

Covid-19

The pandemic led to a sudden increased workload for AIMS Volunteers, from early March 2020. The number of enquiries on the Helpline suddenly increased due to the uncertainty around service provision such as

- refusal to support homebirth and people considering freebirth as a result
- birth centre closures
- supporters not being allowed to attend antenatal appointments/scans
- restrictions on birth partners for labour & birth

All of these were being imposed without consideration of individual needs, and little transparency about planned service changes.

Organisations such as RCOG and NHS England rapidly started producing guidance which we needed to review. This allowed us to share information with individuals, but also via our birth information pages, to challenge issues within the guidance with the respective organisations, and to provide template letters to support women to challenge restrictions being placed on them and others to persuade NHS Trusts to restore services at least on an individual basis.

By encouraging and supporting people to write to their local Trusts, and through our own campaign efforts, we were able to help many maternity service users to get the support they needed, to get some services to reconsider how they were providing care, and to get some changes made to the guidance itself.

Volunteers

The Trustees are pleased that not only do we continue to attract more new Volunteers, but also that many of those who have joined us over the last few years are developing their roles within the charity. This makes it possible for the charity to increase our activities in all areas, enabling us to support more parents and to have a greater impact in campaigning for improvements in services.

We have again this year held two Volunteers meetings, in Belper in September 2019 and in Reading in February 2020. Meetings such as these enable Volunteers to have an active role in deciding on the direction of the charity.

Paid Staff

Our Office Manager has been in the role for all of the year 2019-2020. Her work has enabled Volunteers to be better supported and she has taken responsibility for tasks that previously Trustees were having to do, allowing them to focus on other activities. Tasks that she has taken responsibility for include:

- planning meetings, including arranging suitable venues
- managing access to email groups and documents for Volunteers
- managing the process of induction of new Volunteers
- production of a Volunteers Handbooks

Unfortunately, in March she had to be furloughed because school and nursery closures made it impossible for her to work. We hope that she will return to work at the beginning of September 2020.

AIMS Journal

The AIMS Journal has been published online this year, covering Induction of Labour, Equality and Inclusivity, Resolution following Birth, Birth Hormones and Vaginal Birth after Caesarean. Emma Ashworth who has edited most of the Journals since late 2017 edited her final Journal in June 2020, and we wish to thank her for all her work producing those Journals to such a high standard. We have recruited three new Journal editors who will jointly be responsible for Journal editing from December 2020 onwards. Our Open Access Journal means that all articles are accessible to everyone and that we are not hiding information behind a paywall, which better fulfils the charity's objectives. We continue to add more of the back catalogue of articles from the last 60 years, and our 60th anniversary Journal in September will feature articles from the previous six decades.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Helpline

The AIMS helpline is unique in its ability to support women across the UK from a lay perspective, with the experience that only comes from decades of supporting women through thousands of different situations. The Volunteers have responded to about 400 enquiries this year, and have developed a resource of information which addresses frequently asked questions which includes information on more than 120 issues, and now provides a starting point for many responses. Work has now started to use this resource as a starting point for writing more Birth Information pages covering these topics on the AIMS website.

Consultations and Campaigning

We are now publishing a quarterly report in the Journal listing the activities and achievements of the Campaigning work. These have been published for the calendar year to May 2020 & June-August 2020:

- www.aims.org.uk/journal/item/campaigns-32-2
- www.aims.org.uk/journal/item/campaigns-32-3

These reports show an increasing list of activities which are being achieved within the new structure developed by those leading AIMS Campaign work.

Policies

AIMS has published a Equality, Diversity and Inclusivity Policy which defines our commitment to equality, and explains how we value diversity and challenge discrimination. We now use it when recruiting Volunteers, Trustees, Contractors and Staff and we have a shortened version in each of our new publications, and it is on our website. We have as an organisation always espoused Human Rights and we felt it was the right time to make our values and intentions clear.

We have also published an Advertising policy. AIMS has had a long history of upholding our independence from receiving any funding or benefit from being linked with 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 information impartiality. However, there are some situations in which it may be beneficial to the AIMS mission to publicise events, activities or information produced by others in a way that does not compromise our independence. This statement sets out the criteria to be used to decide whether AIMS should advertise, promote or otherwise endorse such third party activities.

Publishing

This year saw the publication of the first in the series of new AIMS books. The AIMS Guide to Resolution after Birth, was published in March 2020. We are hugely grateful to the principal author Shane Ridley for all her work on this book, but also to all the other people who gave their time to make this book possible. The AIMS Guide to Induction of Labour was published in May 2020 and again we are very grateful to the principal author Nadia Higson, and all those who were involved with the production of this book. Other AIMS Guides are in the pipeline and we hope that several will be published during this next year. These books provide up to date information in a format we believe makes them easier to read, hence more accessible and attractive to a wider audience. The new cover design makes this new series of AIMS books easily identifiable.

New Grant Funding

We are pleased to announce that AIMS has just won grant funding of £6,000 from the Big Lottery as one of the partner organisations in the Safer Together Project, funded by the Coronavirus Community Support Fund, with the object of improving maternity outcomes for disadvantaged women and girls from Black, black British and minority ethnic communities in the UK.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Financial review

Income

Members' subscriptions and book sales continue to provide the backbone of our funding. Subscriptions raised the sum of £9,535 (2019 - £9,551).

Publications

Income from sales of publications is significantly lower than the previous year at £11,828 (2019 - £14,291). Sales are generally increased by the publication of new titles or new editions, but the new book, AIMS Guide to Resolution After Birth, was only published in March 2020, too late to affect the sales for that year. It was closely followed by the publication, just after the year end, of the AIMS Guide to Induction of Labour. We are pleased to report that both new books are now selling well and there are yet more new books in the pipeline. We are very aware of keeping prices affordable, as the publications are a vital resource, so the prices of our publications have not gone up for many years now. The book 'bundles' also offer excellent value and are very popular.

Costs

Support costs and governance costs, excluding the journal and newsletter, were £19,585, £8,462 up from the prior year (2019 - £11,123), largely due to this being the first full year of employing our part-time member of staff.

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.

At least this amount is held in a separate bank account. At 31 March 2020, the balance in this account was £13,933.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks, including the impact of COVID-19 on activities and operations. The financial impact has been minimal apart from the postponement of book launches and the charity continues to monitor the effect closely.

Structure, governance and management

The Association is a Charity Incorporated Organisation (CIO), governed by a constitution dated 16 June 2014.

The members of the trustees who served during the year and up to the date of signature of the financial statements were:

E J Ashworth

Dr D Chippington Derrick

D V Brassington

S I R Ridley

V A Hatton

(Resigned 30 July 2020)

N J Higson

(Appointed 17 July 2019)

V Henchy

(Retired 14 September 2019)

C Durham

R Guirguis

(Appointed 11 September 2020)

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Dr D Chippington-Derrick remained as Chair of Trustees for a third year following the AGM and N J Higson was appointed Vice Chair during the year.

E J Ashworth stood down at the AGM on 14 September 2019 and was subsequently re-elected for a second term.

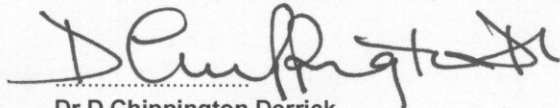
Trustees may also be co-opted by the Trustees at any time. By the terms of the constitution, no trustee may be a qualified member of any medical profession including doctor, midwife, nurse or health visitor.

Trustees are regularly informed of the responsibilities of their role. Training is provided to trustees and other volunteers, such as those who answer helpline calls or emails.

We have developed training on GDPR and are developing our Handbook which provide guidance on different areas of AIMS work.

There were no serious incidents or other matters such that the trustees should have reported to the Charities Commission, but have not done so.

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



Dr D Chippington Derrick
Chair of Trustees

Dated:

17th Sept 2020

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 2020.

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.



Bob Southey
FCA
Azets Audit Services
Mount Manor House
16 The Mount
Guildford
Surrey
GU2 4HN

Dated: 17 September 2020

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

Current financial year

| | Notes | Unrestricted funds 2020 £ | Total 2019 £ |
|---|-------|---------------------------------|--------------------|
| <u>Income and endowments from:</u> | | | |
| Donations and subscriptions | 2 | 12,444 | 11,593 |
| Charitable activities | 3 | 11,828 | 14,291 |
| Other trading activities | 4 | 178 | 192 |
| Other income | 5 | 658 | 378 |
| | | | |
| Total income | | 25,108 | 26,454 |
| | | | |
| <u>Expenditure on:</u> | | | |
| Raising funds | 6 | 8,802 | 7,331 |
| | | | |
| Charitable activities | 7 | 22,934 | 15,531 |
| | | | |
| Total resources expended | | 31,736 | 22,862 |
| | | | |
| Net movement in funds | | (6,628) | 3,592 |
| Fund balances at 1 April 2019 | | 52,213 | 48,621 |
| | | | |
| Fund balances at 31 March 2020 | | 45,585 | 52,213 |
| | | | |

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 ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

Prior financial year

| | Notes | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|---|-------|------------------------------------|----------------------------------|----------------------|
| <u>Income and endowments from:</u> | | | | |
| Donations and subscriptions | 2 | 11,593 | - | 11,593 |
| Charitable activities | 3 | 14,291 | - | 14,291 |
| Other trading activities | 4 | 192 | - | 192 |
| Other income | 5 | 378 | - | 378 |
| Total income | | <u>26,454</u> | <u>-</u> | <u>26,454</u> |
| <u>Expenditure on:</u> | | | | |
| Raising funds | 6 | <u>7,331</u> | <u>-</u> | <u>7,331</u> |
| Charitable activities | 7 | <u>14,019</u> | <u>1,512</u> | <u>15,531</u> |
| Total resources expended | | <u>21,350</u> | <u>1,512</u> | <u>22,862</u> |
| Gross transfers between funds | | (869) | 869 | - |
| Net (expenditure)/income for the year/ Net movement in funds | | <u>4,235</u> | <u>(643)</u> | <u>3,592</u> |
| Fund balances at 1 April 2018 | | <u>47,978</u> | <u>643</u> | <u>48,621</u> |
| Fund balances at 31 March 2019 | | <u><u>52,213</u></u> | <u><u>-</u></u> | <u><u>52,213</u></u> |

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

All income and expenditure derive from continuing activities.

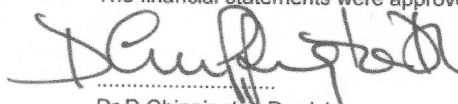
**ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES
(AIMS)**

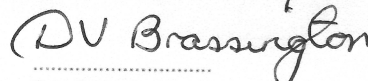
BALANCE SHEET

AS AT 31 MARCH 2020

| | Notes | 2020 | | 2019 | |
|---|-------|---------|---------------|---------|---------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | 11 | | - | | 164 |
| Tangible assets | 12 | | 404 | | 546 |
| | | | <u>404</u> | | <u>710</u> |
| Current assets | | | | | |
| Stocks | 13 | 12,173 | | 9,297 | |
| Debtors | 14 | 4,030 | | 385 | |
| Cash at bank and in hand | | 33,612 | | 45,055 | |
| | | 49,815 | | 54,737 | |
| Creditors: amounts falling due within one year | 15 | (4,634) | | (3,234) | |
| Net current assets | | | 45,181 | | 51,503 |
| Total assets less current liabilities | | | <u>45,585</u> | | <u>52,213</u> |
| Income funds | | | | | |
| Unrestricted funds | | | 45,585 | | 52,213 |
| | | | <u>45,585</u> | | <u>52,213</u> |

The financial statements were approved by the Trustees on 17th September 2020


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 2020

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.

In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

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 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 has 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.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the charity's ability to continue as a going concern. For example, the full extent of the impact of coronavirus is unclear and it is difficult to evaluate all the potential implications on the charity's activities and the wider economy.

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. There is a single restricted fund for donations to the new AIMS website, enabling the trustees to provide a professionally constructed website using up to date technology for use on a desktop, laptop or phone. The restricted fund was closed in the previous year.

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 2020

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.

Support costs have been allocated between governance costs and other support, on the basis of time spent.

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

Other 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 Intangible fixed assets other than goodwill

Intangible fixed assets are stated at cost, less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended by management.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Amortisation 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:

| | |
|---------|---------|
| Website | 4 years |
|---------|---------|

1.7 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 |
|------------------|-------------|

The 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/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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.

1.9 Stocks

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

1.10 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,

1.11 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.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

2 Donations and subscriptions

| | Unrestricted funds | Unrestricted funds |
|---------------------|-------------------------------|-----------------------|
| | 2020 | 2019 |
| | £ | £ |
| Donations and gifts | 2,643 | 2,042 |
| Government grants | 266 | - |
| Membership fees | 9,535 | 9,551 |
| | <u>12,444</u> | <u>11,593</u> |

3 Charitable activities

| | Publication sales | Publication sales |
|------------------------------------|------------------------------|----------------------|
| | 2020 | 2019 |
| | £ | £ |
| Sales within charitable activities | 11,828 | 14,291 |
| | <u>11,828</u> | <u>14,291</u> |

All income from publications sales is unrestricted for both 2020 and 2019.

4 Other trading activities

| | Unrestricted funds | Unrestricted funds |
|----------------------|-------------------------------|-----------------------|
| | 2020 | 2019 |
| | £ | £ |
| Sales of merchandise | 178 | 192 |
| | <u>178</u> | <u>192</u> |

5 Other income

| | Unrestricted funds | Unrestricted funds |
|----------------------|-------------------------------|-----------------------|
| | 2020 | 2019 |
| | £ | £ |
| Royalties | 189 | 201 |
| Commissions received | 469 | 177 |
| | <u>658</u> | <u>378</u> |

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

6 Raising funds

| | Unrestricted funds | Unrestricted funds |
|--|-------------------------------|-----------------------|
| | 2020 | 2019 |
| | £ | £ |
| <u>Fundraising</u> | | |
| Opening stock of publications | 9,297 | 9,763 |
| Purchases, production and distribution | 11,448 | 6,598 |
| Closing stock of publications | (12,173) | (9,297) |
| Support costs | 230 | 267 |
| | <u>8,802</u> | <u>7,331</u> |

7 Charitable activities

| | Charitable Expenditure | Charitable Expenditure |
|--|-----------------------------------|---------------------------|
| | 2020 | 2019 |
| | £ | £ |
| Cost of producing journals | 3,349 | 4,034 |
| Newsletter costs | - | 374 |
| | <u>3,349</u> | <u>4,408</u> |
| Share of support costs (see note 8) | 18,235 | 9,803 |
| Share of governance costs (see note 8) | 1,350 | 1,320 |
| | <u>22,934</u> | <u>15,531</u> |

Included in expenditure are restricted fund costs of £nil (2019 - £1,512).

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

8 Support costs

| | Support costs | Governance costs | 2020 | Support costs | Governance costs | 2019 |
|-------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 9,544 | - | 9,544 | 1,342 | - | 1,342 |
| Depreciation | 306 | - | 306 | 1,536 | - | 1,536 |
| Administrative expenses | 5,560 | - | 5,560 | 4,136 | - | 4,136 |
| Trustees' expenses | 2,225 | - | 2,225 | 2,220 | - | 2,220 |
| Volunteers' expenses | 830 | - | 830 | 836 | - | 836 |
| Independent examination | - | 1,350 | 1,350 | - | 1,320 | 1,320 |
| | <u>18,465</u> | <u>1,350</u> | <u>19,815</u> | <u>10,070</u> | <u>1,320</u> | <u>11,390</u> |
| Analysed between | | | | | | |
| Fundraising | 230 | - | 230 | 267 | - | 267 |
| Charitable activities | 18,235 | 1,350 | 19,585 | 9,803 | 1,320 | 11,123 |
| | <u>18,465</u> | <u>1,350</u> | <u>19,815</u> | <u>10,070</u> | <u>1,320</u> | <u>11,390</u> |

9 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2020 Number | 2019 Number |
|--|----------------|----------------|
| | 1 | 1 |
| | <u>1</u> | <u>1</u> |

Employment costs

| | 2020 £ | 2019 £ |
|--------------------|--------------|--------------|
| Wages and salaries | 9,544 | 1,342 |
| | <u>9,544</u> | <u>1,342</u> |

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 (2019 — none).

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 2020

11 Intangible fixed assets

| | Website £ |
|------------------------------------|--------------|
| Cost | |
| At 1 April 2019 and 31 March 2020 | 6,050 |
| Amortisation and impairment | |
| At 1 April 2019 | 5,886 |
| Amortisation charged for the year | 164 |
| At 31 March 2020 | 6,050 |
| Carrying amount | |
| At 31 March 2020 | - |
| At 31 March 2019 | 164 |

12 Tangible fixed assets

| | Office equipment £ |
|------------------------------------|-----------------------|
| Cost | |
| At 1 April 2019 | 570 |
| At 31 March 2020 | 570 |
| Depreciation and impairment | |
| At 1 April 2019 | 24 |
| Depreciation charged in the year | 142 |
| At 31 March 2020 | 166 |
| Carrying amount | |
| At 31 March 2020 | 404 |
| At 31 March 2019 | 546 |

13 Stocks

| | 2020 £ | 2019 £ |
|-------------------------------------|-----------|-----------|
| Finished goods and goods for resale | 12,173 | 9,297 |

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

| | | | |
|--|--------------|---------------------|---------------------|
| 14 Debtors | | 2020 | 2019 |
| | | £ | £ |
| Amounts falling due within one year: | | | |
| Other debtors | | 1,511 | 126 |
| Prepayments and accrued income | | 2,519 | 259 |
| | | <u>4,030</u> | <u>385</u> |
| | | <u><u>4,030</u></u> | <u><u>385</u></u> |
| 15 Creditors: amounts falling due within one year | | 2020 | 2019 |
| | Notes | £ | £ |
| Deferred income | 16 | 1,752 | - |
| Trade creditors | | 971 | 661 |
| Accruals | | 1,911 | 2,573 |
| | | <u>4,634</u> | <u>3,234</u> |
| | | <u><u>4,634</u></u> | <u><u>3,234</u></u> |
| 16 Deferred income | | 2020 | 2019 |
| | | £ | £ |
| Arising from event income | | 1,752 | - |
| | | <u>1,752</u> | <u>-</u> |
| | | <u><u>1,752</u></u> | <u><u>-</u></u> |

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

17 Movement in funds

| | Balance at 1 April 2019 | Income | Expenditure | Transfers | Balance at 31 March 2020 |
|--------------------|----------------------------|----------------------|----------------------|-----------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | 52,213 | 25,108 | 31,736 | - | 45,585 |
| | <u>52,213</u> | <u>25,108</u> | <u>31,736</u> | <u>-</u> | <u>45,585</u> |
| Restricted funds | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL FUNDS | 52,213 | 25,108 | 31,736 | - | 45,585 |
| | <u><u>52,213</u></u> | <u><u>25,108</u></u> | <u><u>31,736</u></u> | <u><u>-</u></u> | <u><u>45,585</u></u> |

The General reserve represents the free funds of the charity which are not designated for particular purchases.

The restricted fund represented the monies set aside for the website, which has now been written down.

18 Analysis of net assets between funds

| | Unrestricted funds 2020 £ | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|--|------------------------------------|------------------------------------|----------------------------------|----------------------|
| Fund balances at 31 March 2020 are represented by: | | | | |
| Intangible fixed assets | - | - | 164 | 164 |
| Tangible assets | 404 | 546 | - | 546 |
| Current assets/(liabilities) | 45,181 | 51,667 | (164) | 51,503 |
| | <u>45,585</u> | <u>52,213</u> | <u>-</u> | <u>52,213</u> |
| | <u><u>45,585</u></u> | <u><u>52,213</u></u> | <u><u>-</u></u> | <u><u>52,213</u></u> |

19 Events after the reporting date

In 2020 the world was shaken with the onset of COVID-19. The trustees have assessed the operational and financial impact on the charity in note 1.2 to the financial statements.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

20 Related party transactions

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 the following expenses for fulfilling their duties and paid fees for editing the journal:

| Type of expenses reimbursed | 2020 | 2019 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Travel expenses | 2,225 | 2,163 |
| Out-of pocket expenses | - | 57 |
| Journal editing fees | 2,200 | 1,000 |
| | <u>4,425</u> | <u>3,220</u> |

The number of trustees who were reimbursed for expenses was 7 (2019 - 7)

During the year, the charity received donations from the trustee D Chippington Derrick totalling £nil (2019 - £26).