

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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 N J Higson 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 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

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 2021

Achievements and performance

AIMS has been working harder than ever during the first full year of the pandemic. All the sections of the charity have been involved: Campaigning, Publications, Birth Information, Helpline, Journal and Social Media. We have also been working on our own organisational set-up, to ensure that we have a robust structure and working practices with a clear vision of AIMS' future.

AIMS Campaigning

AIMS Campaigns work is now managed by a small Campaigns Steering Group (CSG) which has met on a weekly basis throughout the year. This group has been involved with, and supported, other Volunteers to engage in variety of Campaigning work which has been documented in reports in each of the four AIMS Journals published this year:

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

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

www.aims.org.uk/journal/item/aims-campaigns-team-news

www.aims.org.uk/journal/item/aims-campaigns-update-march-2021

During the pandemic AIMS has played a leading role in the But Not Maternity Alliance with other maternity rights charities to lobby for partner attendance to be enabled throughout the maternity services.

AIMS also collaborated with FiveXMore providing the material for their 'Do you know your rights?' campaign giving Black women information on their rights within pregnancy and childbirth.

The CSG has worked closely with the Social Media team to promote awareness of both maternity services issues and AIMS campaigning activities.

New AIMS Guides

The Publications Team have produced and published the first three in a series of AIMS Guides: The AIMS Guide to Resolution After Birth, The AIMS Guide to Induction of Labour and The AIMS Guide to Your Rights in Pregnancy and Birth.

These 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.

We have received excellent feedback on these books and the sales are very encouraging. Further books in this series are planned or underway. These will provide information on issues which we know are of importance to those using the maternity services and those supporting them.

Workshops

AIMS held two online workshops based around the new 'AIMS Guide to Your Rights in Pregnancy & Birth' in November 2020. These included a talk by the principal author of the book and discussions facilitated by several volunteers. Those attending the workshop received a copy of their choice of one of the new AIMS Guides. Both these workshops were sold out and over 70 people attended and included pregnant women, doulas, hypnobirthing teachers, student midwives and an obstetrician. We hope to have many more workshops on a variety of subjects important to AIMS members and the users of our services, in fulfilling our mission, as well as helping to fund our work.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Birth Information

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

The rapidly changing and evolving situation during the pandemic forced us to take a different approach for some information such as our page "Coronavirus and your maternity care" www.aims.org.uk/information/item/coronavirus which has required updating frequently as guidance on how the coronavirus pandemic may affect pregnant women or people, the care they should be being offered and their options for birth and baby-feeding change, and as we heard specific concerns from those contacting our Helpline.

AIMS Helpline

The Coronavirus pandemic has significantly increased the workload of our Helpline team. By informing people of their rights, encouraging and supporting them to write to their local Trusts, and through our own campaigning efforts, we have been able to help many maternity service users to get the support they needed, to persuade some services to reconsider how they were providing care, and to get some improvements made to the National guidance. This will have benefitted much larger numbers than we are able to reach directly.

Specific issues such as support for homebirth, partner/supporter attendance at antenatal appointments and scans, throughout labour, or to stay after the birth, or to be allowed a second supporter during labours have needed particular attention. This is in addition to our regular work providing people with the information and support they need to make and assert decisions about their care.

AIMS Journal

We have continued to produce our quarterly Journal and publish in open access on our website. The four Journals published were:

[Pandemic birth: Women's own stories during Covid-19 \(Volume 32 No. 2 June 2020\)](http://www.aims.org.uk/journal/index/32/2)

www.aims.org.uk/journal/index/32/2

This Journal included accounts from maternity service users and birth workers about the impact of Covid-19 on their experiences of pregnancy and birth.

[AIMS at 60: Making a difference, past and future \(Volume 32 No. 3 September 2020\)](http://www.aims.org.uk/journal/index/32/3)

www.aims.org.uk/journal/index/32/3

This Journal reflected on issues from the AIMS Journal over our first six decades, but also looked to our future.

[Use of social media in pregnancy and early parenthood \(Volume 32 No. 4 December 2020\)](http://www.aims.org.uk/journal/index/32/4)

www.aims.org.uk/journal/index/32/4

This Journal focused on the different ways in which social media informs people's experiences at this critical time in their lives.

[Salutogenesis \(Volume 33 No. 1 March 2021\)](http://www.aims.org.uk/journal/index/33/1)

www.aims.org.uk/journal/index/33/1

The Journal focused on looking at maintaining holistic well-being in contrast to the current medicalised and often pathogenic maternity services view.

All the Journals provided updates from the AIMS Campaigns team on their work over the past few months, which is now a regular section in the Journal.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Social Media

This relatively new Social Media Team has completely changed our social media presence this year, transforming both the quality and quantity of AIMS social media posts. A report of this work was included in the Journal in December www.aims.org.uk/journal/item/aims-social-media

We are now posting regularly on Instagram, Twitter and Facebook, and information for our posts is being provided on a regular basis by Volunteers in other Teams, the CSG in particular enabling the sharing of our Campaigns work. It has also been key in publicising our new books and attracting new Volunteers to join us and make the increased amount of work we are doing possible.

The engagement on AIMS social media in the last quarter of 2020 was such that many posts were reaching record numbers of people. This may have been because the coronavirus pandemic was shaking up maternity services, but the new software tool, image bank and creative expertise in the Social Media Team have come a long way since the beginning of 2020 and we are sure these were major factors too.

Statistics for the last quarter of 2020 (October - December 2020) showed

- 95 individual posts on social media (on 3 channels)
- Highest reach was 22,600 people
- Most shared post was shared 600 times

Developing AIMS organisation for the future

AIMS became a Charity in 2014. Most of the committee became Trustees and continued to be actively involved in the day to day running of AIMS. As AIMS celebrated its 60th Anniversary, the Trustees were keen to ensure we have a robust structure and working practices with a clear vision of AIMS' future.

Volunteers are at the heart of our organisation. We are aware that our ways of working must take account of their needs and other pressures on their time so that every Volunteer can be effective, no matter how much or how little time they are able to give. We have started the transition to a traditional Charity Trustee role where Trustees provide oversight and strategy for AIMS. During the year we advertised for and appointed two new Trustees specifically to this new role.

Proposals for the management and organisation of AIMS were presented at the AGM and discussed with Members and Volunteers. Following this we created a Management Team to handle day-to-day decisions and Volunteer support, freeing the Trustees to concentrate on their new role.

We continue to develop and document our policies. 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. Following drafting and consultation with Volunteers we have now published 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 2021

Adapting to a digital world

The Covid-19 pandemic resulted in a number of practical challenges for AIMS. As with many other organisations and groups, AIMS was required to respond quickly and adapt accordingly to ensure that we could continue with our work despite the restrictions in place. AIMS has always benefited from the contributions of volunteers who live all across the country and indeed internationally. Most of our volunteers also have to juggle other commitments, such as paid work and family responsibilities. This has meant that getting people together in person has always been a challenge. The 'stay at home' requirement meant that in the short term all of our meetings had to move online. As an organisation we feel we have adapted well to this 'new normal'. We now hold all meetings and social gatherings online, in a virtual space. This has not only resulted in significant cost savings for travel and room hire but we believe that it has also increased engagement from our Volunteers and supported them in balancing other commitments alongside their contributions to the charity. We are continuing to use virtual meetings as far as is practical and appropriate as the national restrictions lift.

The pandemic has fast tracked other changes and adaptations to the way in which we organise ourselves, our systems, processes and how we go about our work. We have worked hard this year to adapt some of our operational systems including how we share files, making use of shared workspaces and our email systems. We believe that these changes, which have been easier to make because of the need for everyone to work more 'remotely', will also have more long term benefits. We believe they will help to future proof our charity by expanding our capabilities and supporting our digital preparedness. As with many others, we predict that these kinds of technologies and tools will be increasingly important for people and will become part of what is expected from us by the individuals who work for and volunteer for AIMS.

AIMS AGM

The AIMS AGM was held on Saturday 3rd October on Zoom. 27 AIMS members attended and instead of gathering around a single candle to start the meeting, reminding us "that it is better to light a single candle than to curse the darkness", it was lovely to have many of the group light their own candles.

The business of the AGM followed, with presentation of the Trustees Annual Report and Accounts and the election of Trustees. We then had a very constructive and useful discussion about the new working structure. The principal authors of the three new AIMS Guides each gave a short presentation of their books, the new Journal editor team introduced themselves and their plans for future AIMS Journals, and the Campaign Steering Group explained their work and how other Volunteers could get involved. 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

Two Volunteer meetings were held online this year in December 2020 and February 2021. These have been well attended and supported and we now plan to run these events every two to three months, enabling shared understanding of different aspects of AIMS work and for Volunteers to meet and get to know others.

We are including presentations from, and discussion led by, different teams. These discussions are vital to providing direction to the work of each of the teams, recruiting new volunteers to the teams, and to developing cross team communication and helping us all to work together.

We have established a regular 'Volunteers' Soapbox' at these meetings, enabling discussion of one or two topics. This is an important aspect to gaining a shared understanding of concerns and viewpoints of our Volunteer and the wider maternity community.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Income

Members' subscriptions and book sales continue to provide the backbone of our funding. Subscriptions raised the sum of £10,188 (2020 - £9,535). In addition this year we were very fortunate to receive 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.

Publications

Income from sales of books was much higher than the previous year at £17,504 (2020 - £11,828) due to the publication of the new titles, the AIMS Guide to Resolution After Birth, published in March 2020, closely followed by the AIMS Guide to the Induction of Labour in June and the AIMS Guide to Your Rights in Pregnancy and Birth in November 2020. The publication of the Rights book was launched with a series of workshops which earned £1,948.

Costs

Costs of publications were higher than last year at £14,683 (2020 - £8,802) in line with the higher level of sales of our books.

Support costs were down from the previous year at £12,726 (2020 - £18,465), mostly due to the lower cost of holding all our meetings online, which eliminated venue hire and travel expenses.

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 considers 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 has 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 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 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

(Resigned 27 June 2021)

V A Hatton

(Resigned 30 July 2020)

N J Higson

V Henchy

(Resigned 21 May 2021)

R Guirguis

(Appointed 11 September 2020)

Dr D Chippington-Derrick remained as Chair of Trustees for a fourth year following the AGM.

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.

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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:

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 2021.

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.

Robert Southey
FCA
Azets Audit Services
Mount Manor House
16 The Mount
Guildford
Surrey
GU2 4HN
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 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income and endowments from:</u>			
Donations and subscriptions	2	23,505	12,444
Charitable activities	3	19,452	11,828
Other trading activities	4	320	178
Other income	5	230	658
		<hr/>	<hr/>
Total income		43,507	25,108
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	6	14,670	8,802
		<hr/>	<hr/>
Charitable activities	7	17,069	22,934
		<hr/>	<hr/>
Total resources expended		31,739	31,736
		<hr/>	<hr/>
Net movement in funds		11,768	(6,628)
Fund balances at 1 April 2020		45,585	52,213
		<hr/>	<hr/>
Fund balances at 31 March 2021		57,353	45,585
		<hr/> <hr/>	<hr/> <hr/>

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 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		261		404
Current assets					
Stocks	13	17,658		12,173	
Debtors	14	2,383		4,030	
Cash at bank and in hand		41,996		33,612	
		<u>62,037</u>		<u>49,815</u>	
Creditors: amounts falling due within one year	15	<u>(4,945)</u>		<u>(4,634)</u>	
Net current assets			57,092		45,181
Total assets less current liabilities			<u>57,353</u>		<u>45,585</u>
Income funds					
Unrestricted funds			57,353		45,585
			<u>57,353</u>		<u>45,585</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 2021

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 liability in respect of the guarantee is limited to £10 per member of the charity.

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 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. There was 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.

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 2021

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.

Intangible fixed assets are amortised over the expected useful economic life of 4 years.

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

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
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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.

1.12 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.

1.13 Creditors

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

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and subscriptions

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	3,974	2,643
Government grants	3,343	266
Membership fees	10,188	9,535
Non-government grant	6,000	-
	<u>23,505</u>	<u>12,444</u>

3 Charitable activities

	Publication sales	Talks and Workshops	Total 2021	Publication sales
	2021	2021		2020
	£	£	£	£
Sales within charitable activities	17,504	1,948	19,452	11,828
	<u>17,504</u>	<u>1,948</u>	<u>19,452</u>	<u>11,828</u>

All income from publications sales, talks and workshops is unrestricted for both 2021 and 2020.

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Sales of merchandise	320	178
	<u>320</u>	<u>178</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Royalties	62	189
Commissions received	168	469
	<u>230</u>	<u>658</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising</u>		
Opening stock of publications	12,173	9,297
Purchases, production and distribution	20,155	11,448
Closing stock of publications	(17,658)	(12,173)
Support costs	-	230
	<u>14,670</u>	<u>8,802</u>

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Cost of producing journals	2,921	3,349
Share of support costs (see note 8)	12,738	18,235
Share of governance costs (see note 8)	1,410	1,350
	<u>17,069</u>	<u>22,934</u>

Included in expenditure are restricted fund costs of £nil (2020 - £nil).

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	8,025	-	8,025	9,544	-	9,544
Depreciation	143	-	143	306	-	306
Administrative expenses	4,548	-	4,548	5,560	-	5,560
Trustees' expenses	23	-	23	2,225	-	2,225
Volunteers' expenses	-	-	-	830	-	830
Independent examination	-	1,410	1,410	-	1,350	1,350
	<u>12,739</u>	<u>1,410</u>	<u>14,149</u>	<u>18,465</u>	<u>1,350</u>	<u>19,815</u>
Analysed between						
Fundraising	-	-	-	230	-	230
Charitable activities	<u>12,739</u>	<u>1,410</u>	<u>14,149</u>	<u>18,235</u>	<u>1,350</u>	<u>19,585</u>
	<u>12,739</u>	<u>1,410</u>	<u>14,149</u>	<u>18,465</u>	<u>1,350</u>	<u>19,815</u>

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>1</u>	<u>1</u>
Employment costs	2021	2020
	£	£
Wages and salaries	<u>8,025</u>	<u>9,544</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 (2020 — 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 2021

11 Intangible fixed assets

	Website £
Cost	
At 1 April 2020 and 31 March 2021	6,050
Amortisation and impairment	
At 1 April 2020 and 31 March 2021	6,050
Carrying amount	
At 31 March 2021	-
At 31 March 2020	-

12 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2020	570
At 31 March 2021	570
Depreciation and impairment	
At 1 April 2020	166
Depreciation charged in the year	143
At 31 March 2021	309
Carrying amount	
At 31 March 2021	261
At 31 March 2020	404

13 Stocks

	2021 £	2020 £
Work in progress	1,880	1,388
Finished goods and goods for resale	15,778	10,785
	<u>17,658</u>	<u>12,173</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	67	1,511
Prepayments and accrued income	2,316	2,519
	<u>2,383</u>	<u>4,030</u>

15 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Deferred income	16	1,187	1,752
Trade creditors		1,684	971
Accruals		2,074	1,911
		<u>4,945</u>	<u>4,634</u>

16 Deferred income

	2021	2020
	£	£
Arising from event income	1,187	1,752
	<u>1,187</u>	<u>1,752</u>

ASSOCIATION FOR IMPROVEMENTS IN THE MATERNITY SERVICES (AIMS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Movement in funds

	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Unrestricted funds	45,585	43,507	31,739	-	57,353
	<u>45,585</u>	<u>43,507</u>	<u>31,739</u>	<u>-</u>	<u>57,353</u>
Restricted funds	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>45,585</u>	<u>43,507</u>	<u>31,739</u>	<u>-</u>	<u>57,353</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 2021 £	Unrestricted funds 2020 £
Fund balances at 31 March 2021 are represented by:		
Intangible fixed assets	-	-
Tangible assets	261	404
Current assets/(liabilities)	57,092	45,181
	<u>57,353</u>	<u>45,585</u>

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 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:

Type of expenses reimbursed	2021	2020
	£	£
Travel expenses	-	2,225
Out-of pocket expenses	23	-
Journal editing fees	-	2,200
	<u>23</u>	<u>4,425</u>

The number of trustees who were reimbursed for expenses was 1 (2020 - 7)