

Company no. 06269047  
Charity no. 1120934

**Birth Companions**  
**Report and Unaudited Financial Statements**  
**31 March 2025**

## **Birth Companions**

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**For The Year Ended 31 March 2025**

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## Birth Companions

### Reference and administrative details

**For the year ended 31 March 2025**

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**Company number** 06269047

**Charity number** 1120934

**Registered office** Office 118  
372 Old Street  
London  
EC1V 9LT

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lucy Ball	(resigned 19 March 2025)
Lydia Fowles	
Vivienne Gray	(resigned 30 October 2024)
Elizabeth Hogarth, O.B.E.	
Julie Juliff	
Jennifer Kerr-Davis	
Sally Anne Matthews	Chair
Klare Meyer	
Tuesdae Moncrieffe	
Diana Parkinson	
Anne Stephens	

**Company secretary and director** Naomi Delap

<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ	Charity Bank Fosse House 182 High Street Tonbridge TN9 1BE
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**Independent examiners** Godfrey Wilson Limited  
Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

## **Birth Companions**

### **Report of the Trustees**

**For the year ended 31 March 2025**

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## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

In our Memorandum of Association, our objects are listed as:

- To preserve and protect the mental and physical welfare of pregnant women and new mothers who experience severe and multiple health and social inequalities by the provision of physical, emotional and practical support during pregnancy, labour, childbirth and the post-natal period. In these objects “pregnant women and new mothers who experience severe and multiple health and social inequalities” shall be defined as pregnant women and new mothers in need by reason of their health, disability, financial hardship or social or economic circumstances.
- To advance and educate the public, in particular the beneficial class in maternity, childbirth and parenting.

Birth Companions aims to improve the lives of mothers and babies facing severe disadvantage. We seek to achieve this by:

- Improving the physical and emotional well-being of pregnant women and new mothers;
- Enabling new mothers to give their babies the best possible start in life;
- Empowering women through engagement;
- Shaping the local and national policy and practice which impacts on mothers and their babies.

Birth Companions is built on three interlocking areas of work: frontline services; policy and campaigning; and engagement, with the women we support at the heart of everything we do.

### **Services**

Through the work of our staff team and specialist volunteers, we offer practical and emotional support to women before, during and after their baby’s birth. This year we supported women in two prisons (HMP Bronzefield, HMP Foston Hall) and in the community in London and the south east. We work in a variety of ways that include:

- One-to-one practical and emotional support;
- Birth support;
- Practical essential items;
- Trauma-informed antenatal courses;
- Mother and baby groups;
- Support for women experiencing bereavement and loss through miscarriage, stillbirth and separation from their children;
- Support for women accessing abortions;
- A peer support programme.

### **Policy and campaigning**

The unique insight we gain from delivering services in prisons and the community and working alongside women with lived experience shapes our research, policy and campaigning. We commission academic and peer-led research and direct the attention of local and national policy-makers, commissioners and service providers to what really matters, what needs to change, and how. We work with journalists to uncover injustice and practice that breaches women’s human rights, and we campaign to address these inequalities.

### **Engagement**

Women with lived experience of inequality and disadvantage during pregnancy and early motherhood play many key roles at Birth Companions, including serving as trustees and working as peer supporters to help others through similar experiences.

## **Birth Companions**

### **Report of the Trustees**

**For the year ended 31 March 2025**

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Our Lived Experience Team (LET) is a group of fifty women who work to make positive change. LET members and the engagement staff supporting them:

- increase understanding and awareness by contributing to research, inquiries and serving on expert reference groups;
- work with journalists and documentary makers in a range of media;
- inform and shape policy through consultations, meetings and conferences;
- improve practice by meeting providers and commissioners; facilitating training; conducting service evaluations; and
- support other organisations to develop their engagement work effectively.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Significant activities**

We continued to support women through our services in prisons and the community. Our unique woman-centred, trauma-informed approach ensures mothers receive consistent, high-quality support wherever and however we work with them.

Our support service for women in contact with the criminal justice system in the community, delivered in partnership with the charity Advance, continues to go from strength to strength. This service has allowed us to offer several women leaving HMP Bronzefield continuity of support through their return to the community. We recently co-hosted a webinar about this specialist support, and the value of voluntary sector partnerships.

In March 2025, we launched our new service for women in HMP Eastwood Park where we will run groups, 1-2-1 support and peer support.

Our Mother and Baby group in London continues to provide a safe and welcoming space for women to get support, meet friends and build on their parenting knowledge. Women are also offered remote support where needed.

In May 2024 we launched the Izzy Project, our new Hackney-based service for mothers at risk of separation from their babies because of involvement with children's social care. This service was co-designed in 2022/23 with a team of women with personal experience of social care involvement and/or separation during the first 1001 days and over 40 professional stakeholders from across the Borough of Hackney. We recently hosted a webinar about some of the early insights coming out of this innovative new service.

Volunteers play a key role in the delivery of our birth support and mother and baby groups in London. This includes one-to-one support for women during labour and birth, practical and emotional support after their babies are born, and support with infant feeding, sleep safety and baby massage. We have developed a new Volunteers strategy and started to recruit a new cohort of Birth Companions volunteers.

*"The support I have received has changed my whole experience and gave me the strength to carry on."*

## Birth Companions

### Report of the Trustees

For the year ended 31 March 2025

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#### The support we offered

From 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025 we supported **211** women and birthing people during the perinatal period:

- **89** women in prisons in England

We provided support to pregnant women, mothers on Mother and Baby Units, and separated mothers through peer support, one-to-one and group-based services in HMP Bronzefield and HMP Foston Hall.

- **125** women in the community in London and the Southeast
  - 21 women through our community antenatal services
  - 25 women through our community birth services
  - 47 women through our community Mother and Baby group
  - 37 women through our community criminal justice support service
  - 16 women through the Izzy Project, a service for women in Hackney who are experiencing or at risk from separation from their baby through involvement from children's social care.

Across all our services we supported:

- **43** women during separation from their baby
- **28** women with breastfeeding
- **9** women following baby loss
- **3** women through termination.

This year we provided practical support to **108** women. This included taxis for travelling to or from hospital, phone credit, nursing bras and wellbeing packs, and supplying **30** baby boxes, containing everything a woman needs for her baby in the first two weeks after birth, through a partner charity [Pram Depot](#).

#### The impact of our services

Evaluation data collected from 84 forms completed by women showed that:

- 100% of those who responded felt our support improved their mental health and wellbeing;
- 100% of those who responded said they our support helped them feel less isolated;
- 100% of those who responded felt our support helped them give their baby the best possible start in life;
- 96% of those who responded were very satisfied with the support they had been given. Women said they particularly valued the way our services made them feel.

*"The Birth Companions angels made me feel less alone in my journey of being a first-time mum without any support...I felt so much more comfortable and relaxed with your support being a first-time mum. Honestly, you have really helped me out with certain situations, and supporting me in getting little things for baby, also for getting me into antenatal classes, classes for feeding baby, and so much more. I'm definitely going to be the best mum I can be knowing I've received the best support from you guys."*

## Birth Companions

### Report of the Trustees

For the year ended 31 March 2025

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#### Lived Experience Engagement

Birth Companions' 50-strong Lived Experience Team (LET) have used their expertise to shape and contribute to a range of deeply impactful projects over the past year. Amongst these includes:

- Work to shape and disseminate the Lost Mothers Project, an INHR-funded research project to understand the impact of maternal separation due to imprisonment. LET members' work included informing a major new play by Clean Break Theatre Company.
- The roll-out of the [baby box programme](#) by Giving HOPE CIC, a not-for-profit social enterprise dedicated to reducing the trauma experienced by mothers and babies separated at birth due to safeguarding concerns.

#### Changing systems, policy and practice

In 2024/25, our efforts to change systems and improve policy and practice included:



- In 2024/25, we successfully secured a specific mitigating factor on pregnancy and the postnatal period in Sentencing Council guidelines, and submitted a detailed response to the Government's Sentencing Review, foregrounding the specific risks and concerns relating to women's contact with the CJS in the 1001 days from conception to their child's second birthday, in order to ensure these women are kept out of prison wherever possible.
- In February 2025, we launched a major campaign, [1001 days in the CJS](#), calling for an ambitious new approach to pregnancy, birth and early motherhood across the whole criminal justice system. Evidence shows that what happens in the first 1001 days from conception to a child's second birthday lays the foundations for their long-term physical and mental health and wellbeing. Yet the criminal justice system – policing, courts, prison and probation – is ill-equipped to deal with this critical period in the lives of mothers and their babies. This is creating huge risks to women, and the life chances of their children. That's why we're calling for a radically different approach to the 1001 days across the criminal justice system, through significant changes to policy and practice.
- Since the publication of our [Birth Charter for women with involvement from children's social care](#) in July 2023, and the launch of our new [Izzy Project](#) service in May 2024, we have undertaken a significant programme of work to ensure the principles and learning can be embedded, and used to assess and improve provision, in other areas around the country. This has involved working with civil servants, ICBs, Safeguarding Children Partnerships and maternity networks, to help them understand and embed the principles in their own areas. In November 2024, we organised a major policy roundtable, bringing together policy team leads from across the Department for Education, Department of Health and Social Care, Ministry of Justice and others, to establish opportunities for national policy development in this area. In September 2024, we hosted an Izzy Project early insights session for the Chief Social Worker, Chief Midwife, and key local and national stakeholders from across health and social care. In February 2025, we hosted a [second early insights session](#) for a wider audience online.

We are very grateful to our funders for their generosity and trust; and to our incredible staff and volunteers who enable Birth Companions to develop and flourish.

## **Birth Companions**

### **Report of the Trustees**

**For the year ended 31 March 2025**

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#### **Statement on Public Benefit**

The Trustees confirm that they have complied with the Charity Commission's general guidance on public benefit, and that the purpose and aims of Birth Companions are for the greater public good.

#### **FINANCIAL REVIEW**

The Statement of Financial Activities for the year ended 31 March 2025 shows total income of £829,433. This is an increase in income compared with the previous year of £226k, 37%.

Our principal sources of income are grants which total £470,587 (2024: £338,850), and service delivery contracts which total £204,900 (2024: £138,987). Combined, these comprise 81% of our total income (2024: 79%).

Expenses in year have increased by £83k (13%) compared with the previous year. This was driven by an increased focus on our policy and influencing work and a growth in Community Service support work.

The Statement of Financial Activities indicates a net surplus for 2024/25 of £102,457 (2023/24 net deficit £39,819).

We received funding this year from A B Charitable Trust, Advance Advocacy and Non-Violence Community Education, Balcombe Trust, Bromley Trust, Bronzefield Prison, Central and North West London NHS Foundation Trust, City Bridge Foundation, The Crucible Foundation, Esmee Fairbairn Foundation, The Evan Cornish Foundation, The Firebird Foundation, Impact on Urban Health, KCL, Lancaster University, London Borough of Hackney, Ministry of Justice, National Lottery, Newcastle University, NHS North East London ICB, Northwick Family Trust, Oxford University, Practice Plus Group Health and Rehabilitation, PramDepot, Rayne Foundation, Segelman Trust, the University of Hertfordshire, and many individual donors.

Our previous funders and new funders have recognised the importance of the work we are undertaking. We were successful in securing funding to support us throughout this period and ensure services can continue into 2025/26 providing stability to the women we support.

The future fundraising landscape remains uncertain as funders are assessing their priorities. We continue to work with current funders and new trusts and donors to ensure the finances of the charity remain robust. Our reserves target remains at a higher minimum level of 9 months (pre-Covid 6 months) as a response to this uncertainty and to ensure we have continuity of service for the women we support.

#### **Reserves**

Free reserves are part of unrestricted funds that are freely available to spend on any of the charity's purposes.

In considering the reserves policy, the trustees have taken into account the following issues:

- Sources of income e.g. a grant not being renewed. Funds might be needed to give trustees time to take action if income falls below expectations;
- Planned commitments that cannot be met by future income alone e.g. new projects;
- The risks of an unforeseen emergency or other unexpected need for funds e.g. pump-priming an urgent project;
- Covering unforeseen day-to-day operational costs e.g. employing temporary staff to cover a long term sickness absence;
- The need to fund short-term shortfalls in the cash budget e.g. if funding is required to be spent before a funding grant is received; and



## Birth Companions

### Report of the Trustees

#### For the year ended 31 March 2025

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- The current funding landscape is uncertain as Trusts and Foundations are reassessing their aims following the COVID pandemic.

Bearing in mind the issues above, trustees have agreed that our free reserves target should reflect sufficient funding to cover the on-going running of the charity for a period of at least 9 months if no other income source was available.

Further designated funds could also be set aside for specific projects that trustees agree to be a priority but do not have a separate restricted funding source. This would be established as a specific reserve and not form part of the general reserves.

At present, we have calculated that budgeted ongoing running of the charity for 9 months costs around £703,000. At 31 March 2025, Birth Companions unrestricted free reserves were £661,334 (2024: £575,395). Therefore 94% (2024: 106%) of the reserves target has currently been met.

#### Going concern statement

The trustees have reviewed the budgets for the 2025/26 financial year, including reserves and secured income and consider there to be sufficient funding secured to prepare these accounts on a going concern basis.

#### Key Risks and Uncertainty

The Trustees regularly review the principal risks and major uncertainties to which the charity may be exposed and systems and procedures have been established to manage those risks.

The Trustees consider a full risk assessment at least annually. The operational team review it every six months, when new services start and where there are significant changes to existing services. The register lists the key risks identified together with the potential level of harm caused and the likelihood of occurrence. Actions being taken to manage the identified risks are listed on the register.

Key areas of risks identified and mitigating actions are:

- **Changes in criminal justice policy and practice impacting on our services and the support women receive.** We are managing this risk through a maintaining a flexible and innovative approach to our prison-based services to ensure they meet changing need; developing community-based CJS services in response to growing need in this area; and focussing policy work on the social services, immigration and maternity systems as well as the criminal justice systems to ensure we are meeting women's complex needs where they are most acute.
- **Safeguarding issues and the risk of women being harmed during the course of our support.** Birth Companions completes an annual audit of our safeguarding across the organisation. We have a robust safeguarding policy and practice framework; the safeguarding subgroup meet monthly to discuss all incidents and report quarterly to the board; training and refresher training is compulsory for staff and volunteers; all members have enhanced DBS checks; BC practices safer recruitment; volunteers go through a rigorous training course; we follow a detailed code of conduct; we have a robust Health and Safety Policy.
- **Financial instability.** We have a rolling fundraising programme, and aim for a diverse funding mix from charitable trusts and foundations; statutory sources; and individual giving. We are planning work to raise Birth Companions' profile in order to attract more funding.
- **Impact of cost of living on staff team.** We ensure our salaries and cost of living increases are benchmarked regularly to ensure they are competitive within our sector; we offer additional financial support as appropriate (such as home-working allowance). In order to ensure our organisation is an attractive one to work in, we offer wellbeing support, job flexibility and development opportunities.

## **Birth Companions**

### **Report of the Trustees**

**For the year ended 31 March 2025**

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#### **Contribution of volunteers**

We are incredibly grateful to all of our volunteers. The time of general volunteers has not been included in these accounts but we estimate that 450 hours (2024: 500 hours) of support has been provided by volunteers during the year and without them we would not be able to deliver many of our services, particularly the birth support, which is such a core part of our work.

#### **PLANS FOR THE FUTURE**

We will publish our new five-year strategy Birth Companions 2030 in September to support our mission to achieve better care, equity and justice for women and babies. Over the next year we will work towards our ambitious aims through the development of our services, engagement programme and the launch of our Birth Companions Institute, which will house policy, campaigning, research, communications and public affairs. Key areas of focus include scoping a national service for women in the criminal justice system and building our 1001 days in the criminal justice campaign; evaluating the Izzy project and leading the development of a national care pathway for women with children's social care involvement; and launching the first report from our Safer Start project on women with insecure immigration status.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is registered as a charitable company limited by guarantee and does not have any share capital. The company is constituted under the Memorandum of Association dated 5 June 2007, as amended on 5 August 2012 and 10 March 2021. The company number is 06269047. The registered charity number is 1120934.

As Birth Companions is both a charity and a company limited by guarantee, all board members are directors for the purposes of company law, and trustees for the purposes of charity law.

The objects of the charity are defined by its Articles of Association, which also set out trustees' powers and the permitted activities of the charity. The principal objects are listed above.

When appointing new board members, the trustees consider the skills or knowledge gaps and seek candidates to meet those needs. We strive to ensure that we are inclusive and represent the communities we serve, including members of our Lived Experience Team. Induction is provided for new trustees, and ongoing training is offered.

The board currently comprises 9 trustees, including people with exceptional clinical and finance skills and experience of the Criminal Justice System. There are four sub-committees which manage Finance and Risk, Fundraising, Safeguarding and Impact. Day to day responsibility for achieving strategic and financial aims is delegated to the Director.

#### **Key management personnel**

The SORP considers the key management personnel of the charity to be those persons having authority and responsibility for planning, directing and controlling the activities of the charity, directly or indirectly. The trustees consider that the board of trustees, the Director, the Head of Services and the Operations Manager are key management personnel of the charity.

#### **THANKS**

As ever, we are immensely grateful to our staff and volunteers for their commitment and dedication. We would also like to thank our funders for their ongoing support of our work.

## **Birth Companions**

### **Report of the Trustees**

**For the year ended 31 March 2025**

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#### **STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 11 November 2025 and signed on their behalf by

*S Matthews*

Sally Anne Matthews - Chair

## **Independent examiner's report**

### **To the trustees of**

#### **Birth Companions**

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I report to the trustees on my examination of the accounts of Birth Companions (the charitable company) for the year ended 2025, which are set out on pages 12 to 28.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material 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 charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

## **Independent examiner's report**

**To the trustees of**

### **Birth Companions**

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



Date: 11 November 2025

**Robert Wilson FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## Birth Companions

### Statement of financial activities *(incorporating an income and expenditure account)*

**For The Year Ended 31 March 2025**

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
<b>Income from:</b>					
Donations	3	283,587	329,610	<b>613,197</b>	458,924
Charitable activities	5	-	204,900	<b>204,900</b>	138,987
Investments	6	-	11,336	<b>11,336</b>	5,864
<b>Total income</b>		<u>283,587</u>	<u>545,846</u>	<u><b>829,433</b></u>	<u>603,775</u>
<b>Expenditure on:</b>					
Raising funds	11	-	17,719	<b>17,719</b>	15,501
Charitable activities	8	<u>267,069</u>	<u>442,188</u>	<u><b>709,257</b></u>	<u>628,093</u>
<b>Total expenditure</b>		<u>267,069</u>	<u>459,907</u>	<u><b>726,976</b></u>	<u>643,594</u>
<b>Net income / (expenditure) and net movement in funds</b>	12	16,518	85,939	<b>102,457</b>	(39,819)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>16,635</u>	<u>575,395</u>	<u><b>592,030</b></u>	<u>631,849</u>
<b>Total funds carried forward</b>		<u><u>33,153</u></u>	<u><u>661,334</u></u>	<u><u><b>694,487</b></u></u>	<u><u>592,030</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 20 to the accounts.

## Birth Companions

### Balance sheet

As at 31 March 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	16	63,526	45,690
Cash at bank and in hand		<u>729,950</u>	<u>579,449</u>
		<b>793,476</b>	625,139
<b>Liabilities</b>			
Creditors: amounts falling due within 1 year	17	<u>(98,989)</u>	<u>(33,109)</u>
<b>Net current assets</b>		<u><b>694,487</b></u>	<u>592,030</u>
<b>Funds</b>	20		
Restricted funds		33,153	16,635
Unrestricted funds			
Designated funds		-	543,000
General funds		<u>661,334</u>	<u>32,395</u>
<b>Total charity funds</b>		<u><b>694,487</b></u>	<u>592,030</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 11 November 2025 and signed on their behalf by

*S Matthews*

Sally Anne Matthews - Chair

## Birth Companions

### Statement of cash flows

For The Year Ended 31 March 2025

	2025 £	2024 £
<b>Cash used in operating activities:</b>		
Net movement in funds	102,457	(39,819)
Adjustments for:		
Investment income	(11,336)	(5,864)
(Increase) / decrease in debtors	(17,836)	30,576
Increase / (decrease) in creditors	65,880	(69,802)
<b>Net cash provided by / (used in) operating activities</b>	<b>139,165</b>	<b>(84,909)</b>
<b>Cash flows from investing activities:</b>		
Investment income	11,336	5,864
<b>Net cash provided by investing activities</b>	<b>11,336</b>	<b>5,864</b>
<b>Increase in cash and cash equivalents in the year</b>	<b>150,501</b>	<b>(79,045)</b>
Cash and cash equivalents at the beginning of the year	579,449	658,494
<b>Cash and cash equivalents at the end of the year</b>	<b>729,950</b>	<b>579,449</b>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.



## **Birth Companions**

### **Notes to the financial statements**

#### **For The Year Ended 31 March 2025**

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##### **1. Accounting policies**

###### **a) Basis of preparation**

Birth Companions is a charitable company limited by guarantee registered in England and Wales. The registered office address is Office 118, 372 Old Street, London, EC1V 9LT.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

###### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the level of unrestricted reserves at year end, and funding already secured for the year ending March 2026. There are no material uncertainties about the charity's ability to continue as a going concern.

###### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of services is deferred until criteria for income recognition are met.

###### **d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Goods donated for distribution by the charity are recognised as incoming resources when received and as outgoing resources when distributed.

## Birth Companions

### Notes to the financial statements

#### For The Year Ended 31 March 2025

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#### 1. Accounting policies (continued)

##### e) Interest receivable

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.

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### h) Support and governance costs

###### *Support costs*

Support costs include expenditure which is not directly related to project areas.

###### *Fundraising costs*

Fundraising costs are allocated based on time spent on fundraising activities.

###### *Governance costs*

Governance costs include costs relating to governance, including independent examination fees, trustee expenses, compliance fees and legal and professional fees.

Support and governance costs have been allocated in full to charitable activities.

##### i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	5 years
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Items of equipment are capitalised where the purchase price exceeds £1,000.

##### j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## **Birth Companions**

### **Notes to the financial statements**

#### **For The Year Ended 31 March 2025**

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##### **1. Accounting policies (continued)**

###### **k) Cash at bank and in hand**

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

###### **l) Creditors**

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

###### **m) Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

###### **n) Pension costs**

The charitable company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

###### **o) Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Aside from going concern set out above, there have been no other key estimates or judgements required in determining the carrying value of assets and liabilities.

## Birth Companions

### Notes to the financial statements

For The Year Ended 31 March 2025

#### 2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
<b>Income from:</b>			
Donations	161,716	297,208	458,924
Charitable activities	-	138,987	138,987
Investments	-	5,864	5,864
<b>Total income</b>	<b>161,716</b>	<b>442,059</b>	<b>603,775</b>
<b>Expenditure on:</b>			
Charitable activities	-	15,501	15,501
Raising funds	153,628	474,465	628,093
<b>Total expenditure</b>	<b>153,628</b>	<b>489,966</b>	<b>643,594</b>
<b>Net income / (expenditure)</b>	<b>8,088</b>	<b>(47,907)</b>	<b>(39,819)</b>

#### 3. Income from donations

	Restricted £	Unrestricted £	2025 Total £
Donations*	-	136,668	136,668
Grants (note 4)	283,587	187,000	470,587
Gift aid	-	5,942	5,942
<b>Total income from donations</b>	<b>283,587</b>	<b>329,610</b>	<b>613,197</b>

#### Prior period comparative:

	Restricted £	Unrestricted £	2024 Total £
Donations*	-	120,074	120,074
Grants (note 4)	161,716	177,134	338,850
<b>Total income from donations</b>	<b>161,716</b>	<b>297,208</b>	<b>458,924</b>

## Birth Companions

### Notes to the financial statements

#### For The Year Ended 31 March 2025

#### 3. Income from donations (continued)

\*Included within donations are gifts and gifts in kind:

	2025 £	2024 £
<b>Unrestricted funds</b>		
Pramdepot boxes donated for free	2,300	5,000
Provision of meeting rooms	-	500
Provision of co-working space	7,000	7,000
	<b>9,300</b>	<b>12,500</b>

#### 4. Analysis of grants received

	Restricted £	Unrestricted £	2025 £
A B Charitable Trust	-	40,000	40,000
Balcombe Trust	-	7,000	7,000
Bromley Trust	-	30,000	30,000
City Bridge Foundation	9,413	-	9,413
The Crucible Foundation	61,000	-	61,000
Esmée Fairbairn Foundation	5,000	-	5,000
The Evan Cornish Foundation	9,875	-	9,875
The Firebird Foundation	10,000	30,000	40,000
Impact on Urban Health	102,000	-	102,000
Ministry of Justice	60,000	-	60,000
National Lottery	26,299	-	26,299
Northwick Family Trust	-	10,000	10,000
Rayne Foundation	-	35,000	35,000
Segelman Trust	-	35,000	35,000
	<b>283,587</b>	<b>187,000</b>	<b>470,587</b>

## Birth Companions

### Notes to the financial statements

#### For The Year Ended 31 March 2025

#### 4. Analysis of grants received (continued)

##### Prior period comparative

	Restricted £	Unrestricted £	2024 £
Adrian Swire Charitable Trust	-	12,000	12,000
Bromley Trust	-	25,000	25,000
Brown Dog	-	10,000	10,000
Crucible Foundation	65,494	-	65,494
Esmée Fairbairn Foundation	7,840	50,000	57,840
Evan Cornish Foundation	-	10,000	10,000
Kings Fund Impact Award	-	40,134	40,134
Ministry of Justice	60,000	-	60,000
National Lottery	13,632	-	13,632
Rayne Foundation	12,750	-	12,750
Samaritans	2,000	-	2,000
Segelman Trust	-	30,000	30,000
	<u>161,716</u>	<u>177,134</u>	<u>338,850</u>

#### 5. Income from charitable activities

	2025 £	2024 £
Advance Advocacy and Non-Violence Community Education	48,408	31,410
Bronzefield Prison	1,099	13,170
Central and North West London NHS Foundation Trust	14,855	12,404
London Borough of Hackney	45,833	-
Practice Plus Group Health and Rehabilitation (NHS England)	51,637	42,883
NHS North East London ICB (City & Hackney CCG)	7,695	7,695
Other contract income	35,373	31,425
	<u>204,900</u>	<u>138,987</u>

All income from charitable activities is unrestricted in both the current and prior period.

#### 6. Income from investments

	2025 £	2024 £
<b>Unrestricted funds</b>		
Bank interest receivable	<u>11,336</u>	<u>5,864</u>

## Birth Companions

### Notes to the financial statements

#### For The Year Ended 31 March 2025

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##### 7. Statutory funding

The charitable company receives government grants, defined as funding from the Ministry of Justice (2024: Ministry of Justice), to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £60,000 (2024: £60,000).

The charitable company also receives government contract income, defined as funding from Central and North West London NHS, London Borough of Hackney and NHS North East London ICB to fund charitable activities. The total value of such contracts in the period ending 31 March 2025 was £68,383 (2024: £20,099). There are no unfulfilled conditions or contingencies attached to these contracts.

##### 8. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs (note 9) £	2025 Total £
Criminal Justice System Support	170,452	42,588	213,040
Community Support	201,639	40,781	242,420
Policy and Influence	215,637	38,160	253,797
<b>Total expenditure</b>	<b>587,728</b>	<b>121,529</b>	<b>709,257</b>

  

<b>Prior period comparative:</b>	Activities undertaken directly £	Support costs (note 9) £	2024 Total £
Criminal Justice System Support	167,570	29,649	197,219
Community Support	187,014	33,090	220,104
Policy and Influence	179,083	31,687	210,770
<b>Total expenditure</b>	<b>533,667</b>	<b>94,426</b>	<b>628,093</b>

## Birth Companions

### Notes to the financial statements

For The Year Ended 31 March 2025

#### 9. Analysis of support costs

	Criminal Justice System Support £	Community support £	Policy and influence £	2025 Total £
Staff costs	4,733	4,532	4,240	13,505
Staff volunteer training and support	5,606	5,368	5,023	15,997
Travel costs	443	424	397	1,264
Finance costs	5,168	4,949	4,631	14,748
Insurance	809	774	725	2,308
Venue hire and meeting costs	4,109	3,935	3,682	11,726
Phone, website and IT costs	10,801	10,343	9,678	30,822
Administration and marketing costs	813	778	728	2,319
Sundry costs	1,171	1,123	1,050	3,344
Governance costs (note 10)	8,935	8,555	8,006	25,496
	<u>42,588</u>	<u>40,781</u>	<u>38,160</u>	<u>121,529</u>

#### Prior period comparative:

	Criminal Justice System Support £	Community support £	Policy and influence £	2024 Total £
Staff costs	4,231	4,722	4,522	13,475
Staff volunteer training and support	3,326	3,711	3,554	10,591
Travel costs	328	366	351	1,045
Finance costs	4,030	4,499	4,308	12,837
Insurance	733	818	783	2,334
Venue hire and meeting costs	3,451	3,852	3,689	10,992
Phone, website and IT costs	3,342	3,730	3,572	10,644
Administration and marketing costs	881	983	941	2,805
Sundry costs	1,831	2,043	1,956	5,830
Governance costs (note 10)	7,496	8,366	8,011	23,873
	<u>29,649</u>	<u>33,090</u>	<u>31,687</u>	<u>94,426</u>



## Birth Companions

### Notes to the financial statements

#### For The Year Ended 31 March 2025

##### 10. Governance costs

Governance costs are included within support costs

	2025 £	2024 £
Staff costs	12,044	10,979
Finance costs	2,853	3,494
Compliance	285	263
Payroll service costs (inc irrecoverable VAT)	1,252	1,579
Independent examiner's fees (inc irrecoverable VAT)	2,040	1,920
Trustee expenses (note 12)	220	284
Legal and professional fees	868	-
Organisational review	5,934	5,354
	<u>25,496</u>	<u>23,873</u>

##### 11. Fundraising costs

Fundraising costs comprise:

	2025 £	2024 £
Staff costs	11,426	10,979
Finance costs	1,966	1,712
Other costs	4,327	2,810
	<u>17,719</u>	<u>15,501</u>

##### 12. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Trustees' remuneration (note 14)	2,175	1,575
Trustees' reimbursed expenses (note 14):		
▪ Governance	220	284
▪ Lived Experience Team	246	179
Independent examiner's remuneration (exc VAT):		
▪ Independent examination	1,700	1,600
▪ Additional costs for prior year independent examination	-	1,200
▪ Payroll services	1,043	1,316

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements. Our independent examiners have also provided payroll services to the charity during the year.

## Birth Companions

### Notes to the financial statements

#### For The Year Ended 31 March 2025

#### 13. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	496,265	456,000
Social security costs	44,202	38,881
Pension costs	16,810	15,748
Freelance staff	22,372	16,666
	<u>579,649</u>	<u>527,295</u>

No employee earned more than £60,000 during the current and prior year.

The key management personnel of the charitable company comprise the Trustees, Director, Head of Services and Head of Operations. The total employee benefits of the key management personnel were £161,420 (2024: £149,080).

The pension scheme is defined contribution. The outstanding balance at year end was £3,647 (2024: £3,478).

	2025 No.	2024 No.
Average head count	<u>15</u>	<u>16</u>
Full time equivalent	<u>12</u>	<u>11</u>

As ever we are extremely thankful to our 34 volunteers for their commitment to the charity. We estimate that 450 hours of volunteer time was dedicated to the charity (2024: 32 volunteers, 500 hours).

#### 14. Trustee remuneration and related party transactions

During the year no trustee earned or received remuneration for their trustee role. Two trustees received reimbursement of expenses of £220 for travel to meetings (2024: Two trustees received reimbursement of expenses of £283 for travel to meetings). Additionally, two trustees were paid £2,175 for their time when contributing to the lived experience team, and reimbursed expenses of £246 for this work. This is paid at the standard rate for the service, as paid to all members of the team. (2024: Two trustees were paid £1,575 for time and reimbursed expenses of £179).

During the current year there were unrestricted donations from relatives of key personnel and trustees totalling £6,470 (2024: £115).

Donations from five trustees in the year totalled £3,450 (2024: two trustees donated £350).

There were no other related party transactions in the current or prior year.

## Birth Companions

### Notes to the financial statements

#### For The Year Ended 31 March 2025

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##### 15. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

##### 16. Debtors

	2025 £	2024 £
Trade debtors	50,459	29,792
Prepayments and accrued income	<u>13,067</u>	<u>15,898</u>
	<u><b>63,526</b></u>	<u><b>45,690</b></u>

##### 17. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	5,144	6,150
Accruals	12,721	8,885
Owed to pension provider	3,647	3,478
Other taxation and social security	18,704	14,596
Deferred income (see note 18)	<u>58,773</u>	<u>-</u>
	<u><b>98,989</b></u>	<u><b>33,109</b></u>

##### 18. Deferred income

	2025 £	2024 £
Balance at the start of the year	-	78,244
Released in year	-	(78,244)
Deferred in year	<u>58,773</u>	<u>-</u>
Balance at the end of the year	<u><b>58,773</b></u>	<u><b>-</b></u>

Deferred income relates to funds received in advance of delivery of services and grants with time-bound conditions.

## Birth Companions

### Notes to the financial statements

#### For The Year Ended 31 March 2025

#### 19. Analysis of net assets between funds

	Restricted £	Designated £	General £	Total £
Current assets	33,153	-	760,323	<b>793,476</b>
Current liabilities	-	-	(98,989)	<b>(98,989)</b>
<b>Net assets at 31 March 2025</b>	<b>33,153</b>	<b>-</b>	<b>661,334</b>	<b>694,487</b>

#### Prior period comparative

	Restricted £	Designated £	General £	Total £
Current assets	16,635	543,000	65,504	625,139
Current liabilities	-	-	(33,109)	(33,109)
<b>Net assets at 31 March 2024</b>	<b>16,635</b>	<b>543,000</b>	<b>32,395</b>	<b>592,030</b>

#### 20. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	As at 31 March 2025 £
<b>Restricted funds</b>					
City Bridge Foundation	-	9,413	(6,725)	-	<b>2,688</b>
Crucible Foundation	-	61,000	(61,000)	-	-
Esmee Fairbairn	4,570	5,000	(9,570)	-	-
Evan Cornish	-	9,875	(2,385)	-	<b>7,490</b>
Firebird Foundation	-	10,000	(5,000)	-	<b>5,000</b>
Impact on Urban Health	-	102,000	(92,324)	-	<b>9,676</b>
Ministry of Justice	-	60,000	(60,000)	-	-
National Lottery	10,137	26,299	(28,235)	-	<b>8,201</b>
Samaritans	1,928	-	(1,830)	-	<b>98</b>
<b>Total restricted funds</b>	<b>16,635</b>	<b>283,587</b>	<b>(267,069)</b>	<b>-</b>	<b>33,153</b>
<b>Unrestricted funds</b>					
Designated contingency funds	543,000	-	-	(543,000)	-
General funds	32,395	545,846	(459,907)	543,000	<b>661,334</b>
<b>Total unrestricted funds</b>	<b>575,395</b>	<b>545,846</b>	<b>(459,907)</b>	<b>-</b>	<b>661,334</b>
<b>Total funds</b>	<b>592,030</b>	<b>829,433</b>	<b>(726,976)</b>	<b>-</b>	<b>694,487</b>

## **Birth Companions**

### **Notes to the financial statements**

#### **For The Year Ended 31 March 2025**

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#### **20. Movements in funds (continued)**

##### **Purposes of restricted funds**

##### **City Bridge Foundation**

Funding for Suicide Prevention work

##### **Crucible Foundation**

Funding for Criminal Justice Supervision salaries, and the Community Birth Service.

##### **Esmee Fairbairn**

Funding for a strategic review and development of future plans including Theory of Change.

##### **Evan Cornish**

Funding for policy immigration project.

##### **Firebird Foundation**

Staff time contributions to 'Ending Remand For Women' campaign work, spearheaded by the Firebird Foundation.

##### **Impact on Urban Health**

Funding for policy and engagement work, and staff and volunteer wellbeing.

##### **Ministry of Justice**

Year three of four year core funding grant for salaries and overheads.

##### **National Lottery**

Matched funding for Hackney Navigator Service over four years.

##### **Samaritans**

To assist people in need through the provision of emergency hardship payments.

##### **Purposes of unrestricted funds**

General unrestricted: The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. The target level for unrestricted funds is 9 months running costs.

##### **Transfers between funds**

The designated contingency was in place to retain 9 months reserves and closure costs, based upon projected costs in 2024/25. The Trustees no longer feel this designation is necessary.

## Birth Companions

### Notes to the financial statements

#### For The Year Ended 31 March 2025

#### 20. Movements in funds (continued)

##### Prior period comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	As at 31 March 2024 £
<b>Restricted funds</b>					
Crucible Foundation	-	65,494	(65,494)	-	-
Department of Health and Social Care	5,814	-	(5,814)	-	-
Esmee Fairbairn	-	7,840	(3,270)	-	4,570
Ministry of Justice	-	60,000	(60,000)	-	-
National Lottery	-	13,632	(3,495)	-	10,137
Rayne Foundation	1,484	12,750	(14,234)	-	-
Samaritans	1,249	2,000	(1,321)	-	1,928
<b>Total restricted funds</b>	<b>8,547</b>	<b>161,716</b>	<b>(153,628)</b>	<b>-</b>	<b>16,635</b>
<b>Unrestricted funds</b>					
Designated contingency funds	540,000	-	-	3,000	543,000
General funds	83,302	442,059	(489,966)	(3,000)	32,395
<b>Total unrestricted funds</b>	<b>623,302</b>	<b>442,059</b>	<b>(489,966)</b>	<b>-</b>	<b>575,395</b>
<b>Total funds</b>	<b>631,849</b>	<b>603,775</b>	<b>(643,594)</b>	<b>-</b>	<b>592,030</b>

#### Department of Health and Social Care

Health and Wellbeing Alliance funding provided for work with Tommy's on policy and engagement.

#### Rayne Foundation

Community work in Hackney and Islington.